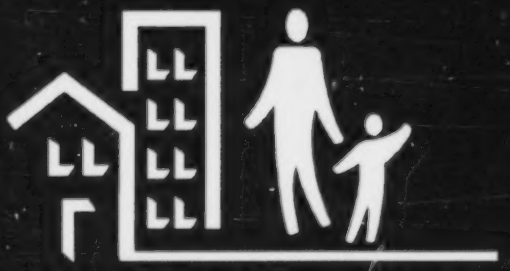


PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

Individualized Service
Self-Determination
Participation
Accessibility
Innovation
Openness
Empathy
Fairness
Honesty
Support
Respect
Quality
Equity
Trust

2003 ANNUAL REPORT 2004

105-06374/

Our Vision

Rights, Choices and Security for all British Columbians

Mission

The Public Guardian and Trustee of British Columbia is appointed to safeguard and uphold the legal and financial interests of children; manage the legal, financial and personal care interests of adults needing assistance in decision-making; and administer the estates of deceased and missing persons.

TRANSMITTAL TO THE ATTORNEY GENERAL

September 27, 2004

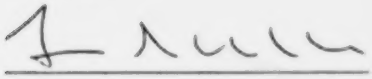
The Honourable Geoff Plant
Attorney General
Parliament Buildings
Victoria, British Columbia
V8V 1X4

Dear Attorney General:

Pursuant to section 25 of the *Public Guardian and Trustee Act*, I have the honour of presenting the Annual Report of the Public Guardian and Trustee of British Columbia.

This report covers the period April 1, 2003 to March 31, 2004.

Regards,



Jay Chalke
Public Guardian and Trustee

MESSAGE FROM THE PUBLIC GUARDIAN AND TRUSTEE

I am pleased to report on our achievements during 2003/04, our 40th year. Since the BC *Public Trustee Act* was passed in 1963 creating our organization, we have been serving the people of British Columbia by carrying out our unique and vital mission.

This has been another active, energizing year as we have continued our growth and renewal. Planning is proceeding on new initiatives, implementation is underway on others and consolidation is taking hold on still others. All of these are positive changes designed to help us deliver quality client-centred services in the most effective and efficient way possible.

We began delivering services closer to more clients with the opening in June 2003 of our first regional office in Victoria. This office assumed responsibility for our Vancouver Island adult clients. As soon as the Vancouver Island Regional Office was opened, we began intensive planning for the opening of another regional office to serve clients in the Interior and Northern areas of the province. This regionalization, long a goal of ours, became a reality on time and within budget because of tremendous effort by staff throughout the organization.

"Looking to the future, I am hopeful that our consultation paper on law reform of court and statutory guardianship will lead to further legislative change. It is time that this cornerstone of adult guardianship law be modernized."

Modernizing our statutory framework was a significant focus again in 2003/04, including implementation of legislative amendments affecting trustee responsibilities, private committees, and low value estates, as well as a new fees regulation. Looking to the future, I am hopeful that our consultation paper on law reform of court and statutory guardianship will lead to further legislative change. It is time that this cornerstone of adult guardianship law be modernized.

We developed and implemented policies to protect heirs and beneficiaries by exercising our new discretion to decline to administer estates where the cost of administration would exceed the estate's value so we could focus on higher value estates. We also made significant progress towards eliminating an historic backlog of estates.

Our support to former residents of Woodlands was felt broadly as our team met with them and their families. I particularly wish to thank the many individuals and organizations who thoughtfully participated and assisted the team. We also continued involvement in legal proceedings to highlight the importance of allowing all former residents to participate in making decisions about the class action lawsuit.

We focused on improving service to children for whom we acted as guardian of estate by strengthening the policy framework supporting our operational delivery in this area. We also reviewed the status of all children in continuing care for whom we act as guardian of estate.

We continued to move forward with activities identified in our service delivery plan, some of which had flowed from the provincial Core Services Review. This year's report describes how we did in implementing the third year of our first three-year planning cycle. I am pleased that we were once again successful in meeting or surpassing almost all of our targets.

I wish to acknowledge the many talents, dedication and spirit of teamwork among the staff who work at the PGT. Our accomplishments over the past year are a tribute to their efforts in creating a performance culture.

Looking ahead, I have great confidence in our ability to deliver on our commitment to continually improving the quality of our services and to making meaningful contributions to public awareness and initiatives that advance the rights, choices and security of our clients and all British Columbians.

Jay Chalke

Public Guardian and Trustee

SIGNIFICANT ACCOMPLISHMENTS IN 2003/04

- Met or exceeded 28 of 32 service delivery plan targets, an 88% success rate
- Reviewed and updated over 900 records of children in continuing care as part of the Guardian Intake Project
- Implemented changes to the *Child, Family and Community Service Act* concerning the transfer of guardianship of children in continuing care
- Launched the first Public Guardian and Trustee (PGT) Regional Office based in Victoria to serve Vancouver Island adult clients
- Undertook the Minor Authority Project in which staff reviewed 150 adult files where PGT authority had originated when the client was less than 19 years old
- Published the 3rd Client Newsletter "Reaching Out" which was circulated to 3,500 clients and caregivers
- Produced the 3rd annual Client Services Report
- Implemented the new Estate Liaison Administration Fee which has resulted in third parties seeking grants of letters probate or letters of administration in a timely manner
- Developed new file opening procedures and tracking system for files of deceased adult clients

- Amalgamated Assessment and Investigation Services and Health Care Decisions into one team and developed training packages for both functions
- Implemented changes to the *Patients Property Act* concerning passing of accounts that will support a focus on adults requiring protection and on those Private Committees requiring support
- Prepared and distributed 2,400 information packages explaining new prudent investor and fee requirements resulting from the *Trustee Investment Statutes Amendment Act*
- Extensive activity by PGT Woodlands Project, including reviewing records of former residents, providing outreach and assistance to former residents and their families, undertaking research into the effects of institutionalization and abuse on adults with intellectual disabilities and public information activities
- Implemented significant changes to administration of estates of deceased persons, including a minimum capital commission for estates administered, a time based Heir Tracing Fee and broader discretion to decide whether PGT is to administer estates
- Reviewed contents of the PGT vault, evaluating 98% of low or no-value share certificates
- Implemented a new laser trust cheque printing system
- Launched the enterprise-wide PGT Staff Portal to improve internal communication, document handling and collaboration

- Made significant enhancements to core client database for fee changes, data improvements and modelling
- Undertook a computer and Network Systems Security Review and designed and implemented a systems disaster recovery plan
- Implemented new federal *Firearms Regulations* for safe storage of client effects
- PGT Annual Performance Report for 2002-03 was highlighted at the BC Legislature's Select Standing Committee on Public Accounts where the Office of the Auditor General noted that PGT is "on the leading edge" in terms of public reporting in BC and in comparison with other PGTs across Canada
- Undertook a review of court and statutory guardianship legislation and released a public consultation report proposing law reform to improve on procedural fairness and affordability and modernize powers and duties of guardians
- Produced a video describing PGT responsibilities
- Worked with interested community partners in establishing the new BC Foundation to Support Community Response to Adult Abuse and Neglect to mobilize community resources and to facilitate diversified funding sources for Community Response Networks
- Delivered the PGT Breakfast Series with the BC Continuing Legal Education Society
- Established a liaison committee with the Trial Lawyers Association of BC
- Edited the 4th Edition of the *PGT Handbook for Lawyers*, a Continuing Legal Education publication
- Developed, implemented and provided training on a new Client Accounting Manual to increase efficiency and improve consistency of business processes
- STAR Awards for outstanding performance were presented to recognize 25 PGT staff

PUBLIC GUARDIAN
AND TRUSTEE OF
BRITISH COLUMBIA

2003/2004 ANNUAL REPORT
TABLE OF CONTENTS

I PERFORMANCE REPORT 8
ACCOUNTABILITY STATEMENT 9
REPORT OF THE AUDITOR GENERAL OF BRITISH COLUMBIA 10
A MANDATE, MISSION, VISION AND VALUES 14
1. Mandate 14
2. Mission 14
3. Vision Statement 15
4. Values 15
B ACCOUNTABILITY FRAMEWORK 15
1. Performance Planning 15
2. Performance Reporting 16
3. Judicial Oversight 16
C PROGRAM AREAS 17
1. Child and Youth Services 17
2. Services to Adults 17
3. Estate and Personal Trust Services 19
4. Client Finance and Administrative Services 21
5. Planning, Policy and Communications 21
6. Legal Services 21
D CONTEXT FOR 2003/04 PERFORMANCE RESULTS 22
1. Introduction 22
2. Development of PGT Goals, Objectives and Performance Measures 22
3. Role of PGT Mission, Vision and Values 23
4. Societal Trends Affecting PGT Services and Mandate 25
5. Other Factors Affecting the PGT in 2003/2004 28
6. Risk Management 29
7. 2003/04 Performance Results 31
8. Performance Details 33
E REVENUES AND PROGRAM COSTS 47
1. Introduction 47
2. Revenue Sources and Variances 47
3. Expenses and Variances 48
4. Allocation of Revenues and Expenses by Program - Budget (unaudited) 49
5. Allocation of Revenues and Expenses by Program - Actual (unaudited) 50
II AUDITED FINANCIAL STATEMENTS 51
OPERATING ACCOUNT 52
ESTATES AND TRUSTS ADMINISTERED 64

2003/2004

PERFORMANCE REPORT

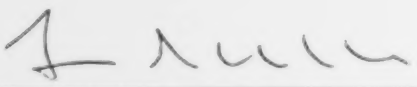
ACCOUNTABILITY STATEMENT

This 2003/04 Annual Report was prepared under my direction. I am accountable for the results achieved, the selection of performance measures, and how actual performance has been reported. The information presented reflects the actual performance of the Public Guardian and Trustee for the twelve months ended March 31, 2004. The report addresses all significant events that occurred, and decisions made, up to September 7, 2004.

The information presented represents a comprehensive picture of our actual performance in relation to our Service Delivery Plan. This report contains estimates and significant interpretive information that represents the best judgment of management.

The measures presented are consistent with the organization's mission, goals and objectives, and focus on aspects critical to understanding our performance. I am responsible for the design and operation of internal controls to ensure performance information is measured accurately and in a timely manner. Any significant limitations in the reliability of specific data are identified in the report.

The report has been prepared in accordance with the *Public Guardian and Trustee Act* and British Columbia Performance Reporting Principles as consistent with the Act. As such, it is intended for a general audience. Specific users may require more detailed information than is contained in this report.



Jay Chalke
Public Guardian and Trustee

September 7, 2004

Report of the Auditor General of British Columbia

To the Attorney General, Province of British Columbia, and

To the Members of the Legislative Assembly of British Columbia:

Under section 25 of the Public Guardian and Trustee Act (the Act), the Public Guardian and Trustee (the PGT) is to provide a statement of the extent to which his office has met the performance targets and other objectives established in his service delivery plan for the year ending March 31, 2004. Under section 26 of the Act, I have responsibility to report on the PGT's statement.

Performance reporting standards for public organizations are still in their infancy. Also, the requirement for the PGT to publicly report performance is relatively new, and it will take time and considerable effort to develop the infrastructure and capacity necessary to fully address all principles of good performance reporting. As a result of these factors, I am discharging my responsibility by reporting on the PGT's stage of development in incorporating the BC Reporting Principles. These eight principles, outlining the characteristics of good performance reporting, have been endorsed by the Legislative Assembly's Public Accounts Committee for use by public sector organizations in British Columbia. The BC Principles are highly consistent with those published by CCAF, a national, non-profit research and education foundation. The principles are detailed in the body of this report.

The conclusion in my report is based on procedures that I determined to be necessary for the collection of sufficient, appropriate evidence in order to obtain a high, though not absolute, level of assurance as to the PGT's stage of development in incorporating the BC Reporting Principles. My examination was not designed to provide assurance on the appropriateness of the goals, objectives and targets established by the PGT. Neither was it designed to provide assurance with respect to representations made by the PGT whether the level of performance attained is satisfactory.

I conducted my examination in accordance with Canadian standards for assurance engagements and accordingly included such tests and procedures as I considered necessary in the circumstances.

Overall Conclusion

In my opinion, the PGT's stage of development in incorporating the BC Reporting Principles for the year ended March 31, 2004, is reflected in this table and the discussion following:

STAGE OF DEVELOPMENT	Reporting Principles: 1 Explain Public Purpose Served	2 Link Goals and Results	3 Focus on Few Critical Aspects of Performance	4 Relate Results to Risk and Capacity	5 Link Resources, Strategies and Results	6 Provide Comparative Information	7 Present Credible Information, Fairly Interpreted	8 Disclose the Basis for Key Reporting Judgements
Fully incorporated	●						●	●
Fundamentals in place	○	●○	●○	●○○			○○[2]	○○
In process		○	○		●○○	●○		
Start-up phase						○		

● 2003/04 assessment ○ 2002/03 assessment ○ 2001/02 assessment[1]

[1] The 2001/02 report was assessed against an earlier version of reporting principles. The order of these principles has been adjusted to allow comparison with the BC Reporting principles.

[2] The 2001/02 assessment specifically excluded an assessment of accuracy.

. . . 2

As illustrated in the preceding table, I believe the PGT's report continues to demonstrate good progress in measuring and reporting performance. Although it does not yet comprehensively depict performance, the report fundamentally incorporates six of the eight BC Reporting Principles, achieving a standard of excellence in explaining public purpose served, presenting credible information fairly interpreted, and disclosing the basis for key reporting judgements. Further efforts will be needed to ensure all eight principles are fundamentally incorporated. I look forward to continued progress in next year's report.

Detailed Observations

My Office defined four stages of development, and established criteria for each of the eight principles. The stages of development are:

Start-Up Phase	Most significant elements have not yet been addressed
In Process	Many significant elements have not been addressed, but progress is being made
Fundamentals In Place	Most significant elements have been fundamentally addressed, although further improvements are possible.
Fully Incorporated	All elements have been substantially addressed – a standard of excellence.

A "Fundamentals In Place" assessment for all eight principles represents the standard I believe is necessary for a report to be ready for my Office to provide assurance regarding the fair and reliable presentation of performance. While not essential for understanding this report, detailed information concerning the criteria used to assess the stage of development for each of the eight principles can be found on our website: www.bcauditor.com.

A description of the eight principles of public performance reporting, together with my assessment of the PGT's stage of development in relation to each principle, is set out below.

Principle – Good public performance reporting should:	**Assessment**
1. Explain the Public Purpose Served Public performance reporting should explain why an organization exists and how it conducts its business, both in terms of its operations and in the fundamental values that guide it. This is important to interpreting the meaning and significance of the performance information being reported.	**Fully Incorporated** The report explains the PGT's public purpose and organizational mission. Core business areas are described, as are the programs, services and products provided to clients and key stakeholders. The PGT's unique role and relation to the courts and the Crown are explained. The report describes organizational values, how they guide business and how they are embedded in the organization's operations.
2. Link Goals and Results Public performance reporting should identify and explain the organization's goals, objectives and strategies and how the results relate to them.	**Fundamentals In Place** The report provides clear linkages between the PGT's mission and mandate, goals, objectives, operations and performance measures, providing a clear chain of events. The ***relevance*** and relation to long-term outcomes are explained for key measures of output, timeliness, quality of service and short-term outcome. Variances between planned and actual results are identified and explained.

Principle – Good public performance reporting should:	Assessment
3. Focus on the Few, Critical Aspects of Performance Public performance reporting should focus on the few, critical aspects of performance.	**Fundamentals In Place** The report identifies the protection of clients and their interests and the timeliness of service as critical aspects of performance. The report states why goals, objectives and key performance measures are ***relevant*** to these critical aspects, however the report still contains a large number of performance measures. The report highlights the impact of the Core Services Review.
4. Relate Results to Risk and Capacity Good performance reporting should report results in the context of an organization's risks and its capacity to deliver on its programs, products and services.	**Fundamentals In Place** The report summarizes the key risks faced by the PGT, their potential impact, and the organization's strategies for dealing with them. Current capacity is described in relation to current results and to the PGT's ability to deliver organizational goals and objectives.
5 Link Resources, Strategies and Results Public performance reporting should link financial and performance information to show how resources and strategies influence results. Related to this is how efficiently the organization achieves its results.	**In Process** The report identifies budgeted and actual financial results by program area, and explains key variances. Year-over-year comparative information is provided in the financial statements, however longer-term financial trend information and analysis would improve the report. The report does not contain critical measures of efficiency.
6. Provide Comparative Information Public performance reporting should provide comparative information about past and expected future performance and about the performance of similar organizations when it would significantly enhance a reader's ability to use the information being reported.	**In Process** Actual performance is reported in relation to the Service Delivery Plan. Relevant economic, social and demographic information is provided for context. One year of performance history is provided for most measures. As the PGT continues to accumulate historical performance information, it should be able to relate current performance to historical trends. In general, performance has been presented ***consistently*** year-over-year. Changes in the way performance has been measured or presented have been explained.

... 4

Principle – Good public performance reporting should:	Assessment
7. Present Credible Information, Fairly Interpreted Public performance reporting should be credible – that is, based on quantitative and qualitative information that is fairly interpreted and presented, based on the best judgment of those reporting. The information presented should strike a balance among the following attributes: consistency, fairness, relevance, reliable, verifiable, understandable and timely.	**Fully Incorporated** ***Reliable and Verifiable***: The performance data contained in the PGT's 2003/04 Performance Report has been reported accurately. The PGT has compiled sufficient and appropriate documentation to support the performance information contained in this report, except where noted. Controls to ensure the completeness and accuracy of performance have been implemented, including periodic review by management and detailed descriptions of systems and procedures used to create performance information. ***Timely***: The report has been issued in accordance with statutory reporting deadlines. ***Understandable***: The report is reasonably concise. Narratives are supplemented by useful graphics, and specialized terminology has been kept to a minimum. ***Consistency, Fairness and Relevance***: These attributes are reported in relation to other reporting criteria, as highlighted.
8. Disclose the Basis for Key Reporting Judgements Public performance reporting should disclose the basis on which information has been prepared and the limitations that should apply to its use.	**Fully Incorporated** The report provides concise explanations of how each measure is derived including, where relevant, data sources and the period covered. The process for selecting targets, and how it is evolving, is described. Any changes to how performance is measured are described, enhancing the ***fairness*** of presentation. The PGT provides an accountability statement describing his confidence in the information.

Victoria, British Columbia
September 7, 2004

Wayne Strelioff, FCA
Auditor General

OFFICE OF THE
Auditor General
of British Columbia

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
2003/2004 PERFORMANCE REPORT

A MANDATE, MISSION, VISION AND VALUES

1. Mandate

The Public Guardian and Trustee (PGT) is a corporation sole established under the *Public Guardian and Trustee Act*. The current Public Guardian and Trustee is Jay Chalke, appointed by the Lieutenant Governor in Council to a six-year term effective February 28, 2000.

The PGT mandate is to serve:

- Children and youth under the age of 19 by protecting their legal and financial interests;
- Adults who require assistance in decision-making through protection of their legal rights, financial interests and personal care interests; and
- Heirs and beneficiaries of deceased persons when there is no one else willing or able to administer their estates; the estates of missing persons; and the beneficiaries of personal trusts.

The PGT provides services through 212.5 funded employee positions to approximately 26,000 clients and administers $592 million of trust assets. When managing the financial affairs of an individual, estate or trust, PGT must observe prudent business practices and is bound by both common law and statutory fiduciary principles associated with a Trustee or Agent.

As a result of obligations created by statutory law, PGT exercises quasi-judicial authority in specific situations. In addition, PGT provides the court with reliable and independent advice when the property or financial interests of minors, adults with legal disabilities, or estates, are at risk. PGT is independent of government in its case-related decision-making responsibilities.

The powers and duties of PGT are directed by numerous acts. These include:

- *Adult Guardianship Act*
- *Child, Family and Community Service Act*
- *Community Care Facility Act*
- *Employment Standards Act*
- *Estate Administration Act*
- *Estates of Missing Persons Act*
- *Family Relations Act*
- *Health Care (Consent) and Care Facility (Admission) Act*
- *Infants Act*
- *Insurance Act*
- *Insurance (Motor Vehicle) Act*
- *Patients Property Act*
- *Power of Attorney Act*
- *Public Guardian and Trustee Act*
- *Representation Agreement Act*
- *Trust and Settlement Variation Act*
- *Trustee Act*
- *Wills Variation Act*

2. Mission

The PGT mission is to safeguard and uphold the legal and financial interests of children; manage the legal, financial and personal care interests of adults needing assistance in decision-making; and administer the estates of deceased and missing persons.

3. Vision Statement

The PGT vision statement is: "Rights, choices and security for all British Columbians".

4. Values

Six major values underpin PGT work and are reflected in all aspects of PGT performance:

1) **Client-centred service**:

Clients are at the centre of PGT services and PGT strives to ensure that services are individualized, equitable and accessible.

2) **Respect**:

In managing the personal and health care decision-making of adults who are unable to make these decisions themselves, PGT honours the principles of self-determination and autonomy.

3) **Innovation**:

Staff members are encouraged to be innovative in designing support services that are the least restrictive and intrusive as possible. Court processes are used as a last resort.

4) **Teamwork**:

Accountability to clients, their families and the public is maintained through transparency in all activities.

5) **Openness**:

Annual public reporting on all aspects of PGT performance, as required by the *Public Guardian and Trustee Act,* ensures accountability to clients, government and the public.

6) **Staff support**:

Staff members are acknowledged to be PGT's greatest resource. They are recognized and appreciated for their expertise and professionalism as well as their teamwork and consultation skills. PGT is committed to the on-going development and training of all its staff members.

B ACCOUNTABILITY FRAMEWORK

PGT is accountable to the Government and Legislature, the public, and directly to its clients. Accountability is exercised by means of the government's review of PGT performance planning, annual public reporting on performance and through judicial oversight of PGT statutory and fiduciary obligations to individual clients.

1. Performance Planning

Section 22 of the *Public Guardian and Trustee Act* requires that PGT prepare an annual three-year service delivery plan and deliver it to the Attorney General not later than December 31st of each year. If approved by the Attorney General, the plan must be submitted to the Province's Treasury Board for approval.

The Act requires that the service delivery plan must specify for each program area, for the fiscal year about to begin and for each of the following two fiscal years:

(a) the objectives of the program area,
(b) the nature and the scope of activities to be undertaken,
(c) the performance targets and other measures by which the performance of the program area may be assessed,
(d) a forecast of revenues to be collected,
(e) an estimate of funding required to meet the objectives of the program area, and
(f) an estimate of the amount of surplus or deficit and the cash balance remaining in the operating account for each fiscal year.

There is no statutory requirement for the service delivery plan to be published, but as a matter of practice, PGT makes its plans available on its website.

2. Performance Reporting

Section 25 of the *Public Guardian and Trustee Act* requires PGT to report to the Attorney General in each fiscal year on the operations of the office for the preceding fiscal year.

This report must be provided to the Attorney General by September 30th of each year and thereafter tabled in the Legislative Assembly. It must contain:

(a) Audited financial statements on the stewardship of estates and trusts under administration,
(b) Audited financial statements on the operations of the Public Guardian and Trustee,
(c) A statement of the extent to which the Public Guardian and Trustee has met the performance targets and other objectives established in the service delivery plan under section 22, and
(d) A report from the Auditor General or an independent auditor on the statement referred to in paragraph (c).

Section 26 of the *Public Guardian and Trustee Act* requires annual independent audits of both the PGT financial statements and an auditor's report on the PGT performance report.

It should be noted that section 22 specifies that the service delivery plan must include both "performance targets" and "other measures" by which performance of "each program area" may be assessed. This requirement for comprehensive performance planning is in contrast to more recent trends in public performance reporting which direct organizations to focus on their "few, critical aspects of performance". The reference to "other measures" also broadens the nature of PGT performance reporting from that associated with traditional performance measures.

3. Judicial Oversight

The majority of PGT services are mandated by statute and PGT can be held to account by a client or other interested person under a variety of legislative provisions. Many PGT functions are fiduciary in nature. Fiduciaries are legally accountable for their actions on behalf of others and judicial oversight mechanisms are highly developed. Under the *Patients Property Act* for instance, PGT acting as committee, can be required to pass client accounts before the court which would carefully review overall PGT administration of the estate before passing the accounts.

C PROGRAM AREAS

PGT provides services to clients through three broad operational program areas: Child and Youth Services; Services to Adults; and Estate and Personal Trust Services. These programs are in turn supported by Client Finance and Administrative Services; and Legal Services. The Executive Office provides overall direction, coordination and planning, policy and communications support.

1. Child and Youth Services

PGT protects the legal and financial interests of minors and acts in the roles of Trustee, Guardian of Estate and Litigation Guardian. The 29 employees of the Child and Youth Division work on behalf of and directly with children and youth as well as with their parents or guardians, ensuring that the interests of children and youth are protected and well-managed.

PGT held substantial funds for a young woman who was injured in a major car accident in which her father died. The trauma of the accident and other things that happened to her pushed her into a lifestyle that involved drugs, prostitution and unsuccessful attempts to turn her life around.

A partial payment from her funds of almost $30,000 around the time of her 19th birthday quickly disappeared in seven weeks. PGT was concerned about how she would manage the rest of her funds once she turned 19. Staff worked with her to discuss options for managing a large sum of money and how other people might try to take advantage of her. She not only chose to protect her funds but entered a rehabilitation program. She told people that the PGT had played a major role in changing her outlook.

(a) Statutory Protective Services

PGT protects legal interests of minors in litigation by reviewing proposals for personal injury settlements and by reviewing notices of certain types of legal proceedings where their property interests could be affected. Where necessary, PGT participates in those proceedings to protect children's property.

As Guardian of Estate, PGT protects legal and property rights of children and youth in continuing custody of the province by pursuing legal claims on their behalf and by securing and managing their financial assets. PGT shares guardianship with the Director of Child, Family and Community Services and works closely with staff in the Ministry of Children and Family Development (MCFD). At March 31, 2004, PGT was the Guardian of Estate for 6,382 children.

(b) Trust Services

PGT holds funds in trust for minors under a trust agreement, court order or by legislation. During 2003/04, Child and Youth Services managed trusts on behalf of 13,180 children and youth. The total value of trust assets managed by the division at March 31, 2004 was $175 million, with the average value of a trust account in 2003/04 being approximately $14,100. Trust monies are received by PGT on behalf of children largely as a result of damage claims, such as injuries arising from motor vehicle accidents, but also includes estate and insurance proceeds and wages earned by child entertainers. Funds are typically held in trust until the child turns 19 (the age of majority in BC) unless disbursed earlier for benefit of the child.

2. Services to Adults

PGT protects the legal rights and personal and financial interests of adults who are unable to manage their affairs independently. The majority of its more than 7,800 adult clients rely on the PGT for legal and financial management or oversight. PGT exercises personal care decision-making, including health care, or a dual financial and personal care responsibility for approximately one-quarter to one-third of adult clients.

PGT acts for adult clients when other appropriate substitute decision-makers are not available. PGT strives to balance client independence and right of self-determination with the need for protection. Most adult clients have diseases of aging that have impaired their mental capability. Other clients have mental illnesses, development disabilities, or brain injuries. Clients live throughout the province, with the highest concentration in the Lower Mainland, Vancouver Island and the Okanagan. In 2003/04, 92 employees directly delivered services to adults through four teams:

(a) Assessment and Investigation Services and Health Care Decisions

Assessment and Investigation Services is the first contact most adult clients have with PGT. The team assesses whether PGT services are required, investigates reports of financial abuse of adults who may be incapable and consults with community and family members on abuse and neglect issues for approximately 800 clients per year.

Under the *Health Care (Consent) and Care Facility (Admission) Act*, health care professionals must obtain informed consent before treating a patient and a substitute decision-maker is needed if the patient is incapable. In the absence of an already existing substitute decision-maker such as a Committee of Person or Representative under a Representation Agreement, the Act allows certain family members to make decisions. When such family members are not available, PGT is called upon to appoint another suitable decision-maker or to make substitute treatment decisions itself. PGT Assessment and Investigation Services and Health Care Decisions Team made 460 health care decisions and authorized 77 temporary substitute decision-makers during 2003/04. Of the decisions, 170 were major health care decisions as defined under the Act.

(b) Client Services

Client Services provides last resort decision-making services for approximately 3,300 clients. For more than 3,000 of these clients, PGT acts solely as Committee of Estate under the *Patients Property Act*, with responsibility for legal and financial management of the client's affairs. For the remaining clients, Client Services fills other roles either separately or in addition to being Committee of Estate. These include being Committee of Person, Power of Attorney, Representative, Litigation Guardian or Pension Trustee to adults in vulnerable situations. When appointed Committee of Estate, PGT works with the client to establish an effective management plan that includes managing investments and property, paying bills, securing assets and pursuing compensation where appropriate. As Committee of Person, PGT is a substitute decision-maker for health and personal care needs of an individual. In 2003/04, case managers served an average of 210 clients each, the majority of whom had estates of less than $10,000.

(c) Estate Liaison

Estate Liaison coordinates completion of PGT involvement in a client's affairs and releases property under administration when service by the Client Services Team is no longer required. This occurs when PGT no longer has authority for a client because the individual has become capable of managing their own affairs, someone else has been appointed as Committee, or more frequently because the client has died. Continuing efforts to improve the speed of Estate Liaison services have resulted in a reduction of the overall caseload by more than 200 files.

(d) Private Committee Services

Private Committee Services monitors the activities of Private Committees appointed by the court to manage the affairs of adults who are unable to make their own financial, legal and/or personal and health care decisions. Private Committee Review Officers conduct accounting reviews and undertake investigations when concerns are reported. During 2003/04, they served 2,112 Private Committees, an average of 469 clients per officer with average client asset values of $330,000.

In addition to these four ongoing teams, Services to Adults continued a special project in 2003/04 in response to a 2002 report on the history of Woodlands released by the Ministry of Children and Family Development. This report, called *The Need to Know* was written by Dulcie McCallum, former Ombudsman for British Columbia. The Woodlands Project Team contacted those identified by Ms. McCallum as potential victims of injury or abuse, to ensure that they had the help they needed to respond.

The PGT Educational Assistance Fund provides bursaries to adults formerly in the continuing care of the province. One girl was taken into continuing care as a young teenager when her mother was unable to take care of her.

She moved from foster care at seventeen and began working and taking college courses to be able to work in the social services sector herself and help others. Shortly after her new found independence, she experienced an emotional trauma and returned to her foster care family until ministry funding ended when she turned nineteen.

She was able to attend full time college studies for two years before limited ministry funding expired. She again got a job and attended college part time. She then applied for and was granted a PGT bursary. She has been able to continue her studies for the past two years and hopes to graduate soon.

3. Estate and Personal Trust Services

PGT provides estate administration and personal trust services delivered by 29 staff.

(a) Administration of Estate of Deceased Persons

As Official Administrator for British Columbia, PGT administers the estates of more than 1,400 persons who have died with no one willing and able to administer their estates or where their heirs or the whereabouts of those heirs are unknown. PGT also administers estates where the heir is a PGT Adult Services client or child or youth for whom PGT is Guardian of Estate. As well, PGT acts as executor when appointed under a will. Eighteen Estate Administrators and Officers work in this area.

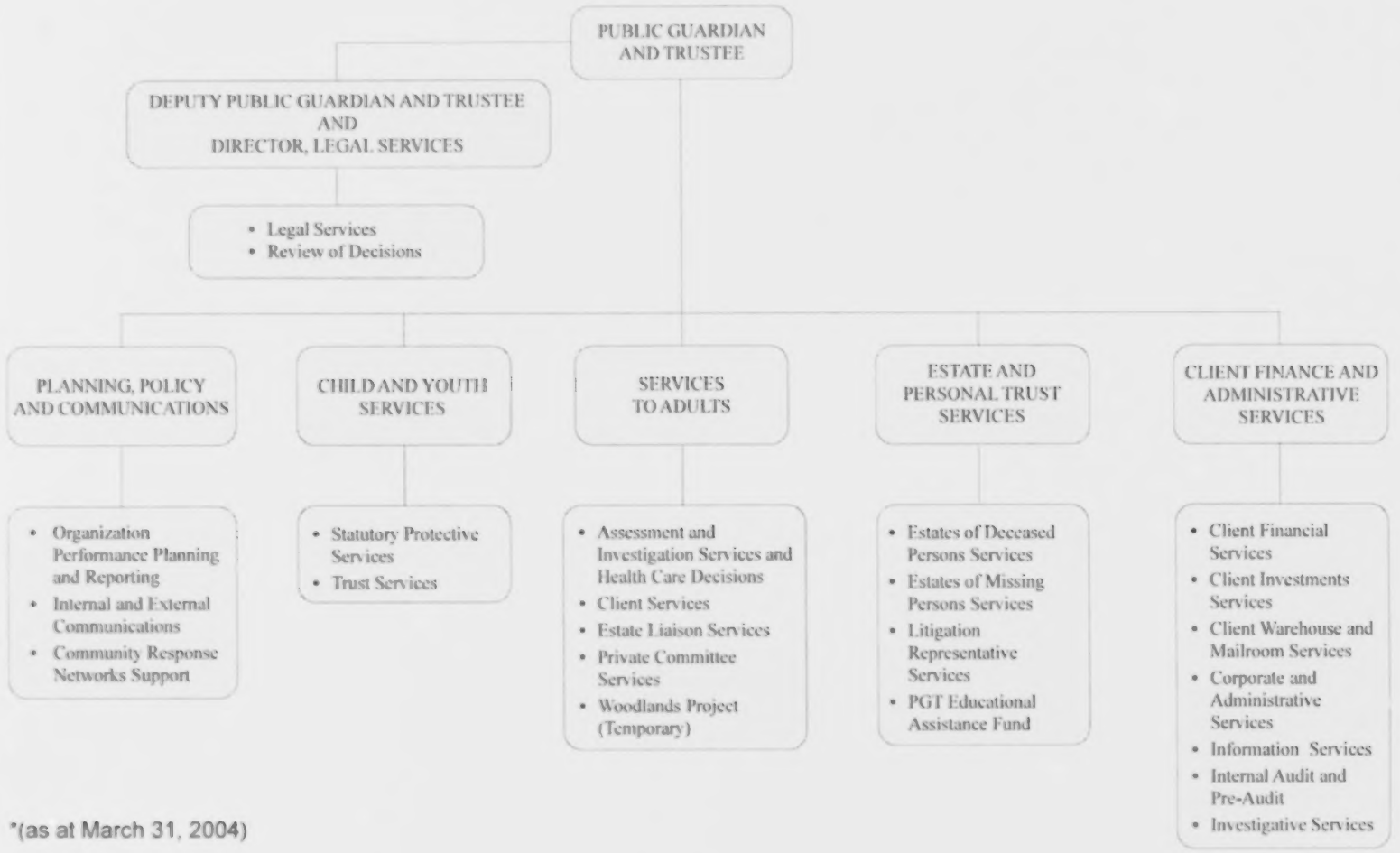
(b) Personal Trusts

PGT is Trustee for approximately 250 children and adults for whom trusts have been established. These trusts may be established under a will, in a trust agreement or by court order. Many people appoint a family member or trust company as trustee. Where these options are not available, PGT may agree to act in appropriate circumstances. Personal Trust Administrators (1.3 FTEs) carry out this mandate. This is an area in which demand for PGT services is growing as private trust companies are often unwilling to manage trusts where capital is less than $500,000. PGT is now more frequently administering personal trusts on a cost recovery basis, usually for individuals who are among traditional PGT clients.

(c) Estates of Missing Persons

PGT acts as Curator for persons who are missing as defined in the *Estates of Missing Persons Act*. The role of Curator is to manage the adult's property until they are located or until the funds are paid into court for safekeeping. These are rare and PGT is currently Curator for only one person.

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
ORGANIZATIONAL CHART*


PUBLIC GUARDIAN AND TRUSTEE
DEPUTY PUBLIC GUARDIAN AND TRUSTEE AND DIRECTOR, LEGAL SERVICES
• Legal Services
• Review of Decisions
PLANNING, POLICY AND COMMUNICATIONS
• Organization Performance Planning and Reporting
• Internal and External Communications
• Community Response Networks Support
CHILD AND YOUTH SERVICES
• Statutory Protective Services
• Trust Services
SERVICES TO ADULTS
• Assessment and Investigation Services and Health Care Decisions
• Client Services
• Estate Liaison Services
• Private Committee Services
• Woodlands Project (Temporary)
ESTATE AND PERSONAL TRUST SERVICES
• Estates of Deceased Persons Services
• Estates of Missing Persons Services
• Litigation Representative Services
• PGT Educational Assistance Fund
CLIENT FINANCE AND ADMINISTRATIVE SERVICES
• Client Financial Services
• Client Investments Services
• Client Warehouse and Mailroom Services
• Corporate and Administrative Services
• Information Services
• Internal Audit and Pre-Audit
• Investigative Services

*(as at March 31, 2004)

(d) Litigation Representative

PGT may agree to act as Litigation Representative for purposes of a specific legal action brought against an estate where there is no executor, administrator or other person to act. PGT is currently Litigation Representative in about 40 such cases and the role is limited to accepting service on behalf of estates. PGT will take out letters of administration to administer the estate if it has assets and will deal with the litigation under that authority.

(e) PGT Educational Assistance Fund

PGT provides bursaries to qualifying young adults who were formerly in the continuing care of the province. Applicants are assessed on their grades, financial needs, career goals and other considerations. In 2003/04, 22 students shared approximately $20,000. Funds available are dependent on rates of investment return.

4. Client Finance and Administrative Services

The Client Finance and Administrative Services Division provides both corporate and direct client services through 53 employees. Corporate services include office administration, human resources coordination, budget planning and corporate and trust accounting, information technology services and operating the mailroom and warehouse facility. Client services are provided through activities such as paying $147 million annually in client bills, internal audit, client disbursement pre-audit, providing investment expertise and advice used in preparing client investment plans and investigating and securing physical assets on behalf of clients. During 2003/04, the division continued its upgrade of the PGT database and worked with other divisions in further development of the client accounting manual to improve consistency and service quality for clients.

5. Planning, Policy and Communications

In 2003/04, three employees in Planning, Policy and Communications oversaw development and distribution of operational policies and procedures; coordinated corporate planning activities including development of the service delivery plan and performance report; and carried out both internal and external communications functions. In addition, the division is involved in public education and community development related to adult guardianship issues.

The division fostered development of Community Response Networks (CRNs). CRNs mobilize local resources to prevent and improve community response to abuse and neglect of adults who are unable to seek support and assistance. PGT has assisted with establishing a CRN foundation and is facilitating CRNs in their transition to diversified-funding.

6. Legal Services

Legal Services are delivered by a complement of 11 lawyers distributed among the three program areas and by the Deputy Public Guardian and Trustee. The lawyers provide advice to PGT when acting on behalf of clients in a representative capacity and deliver direct legal services to clients whose legal interest PGT has an obligation to protect. The latter activity includes a number of review functions such as PGT statutory obligation to review applications for Private Committee appointments and the requirement to review settlements of claims for unliquidated damages on behalf of minors.

D CONTEXT FOR 2003/04 PERFORMANCE RESULTS

1. Introduction

As described in the Accountability Framework, PGT annual reports are based on results of the first year of each three-year Service Delivery Plan (SDP). The 2003/04 Annual Report reports on PGT performance in Year 1 of the 2003-2006 SDP.

Many factors contributed to development of the 2003-2006 SDP and still others affected the results presented in this report. Some are external to PGT while some are related to internal capacity and known risks. The following discussion describes the context in which this report developed and the many forces that influenced it.

2. Development of PGT Goals, Objectives and Performance Measures

There are six goals set out in the approved 2003-2006 SDP. They are:

1. Property and financial interests of PGT clients will be well managed.
2. Personal interests of PGT clients will be protected.
3. Statutory protective and monitoring services will be delivered in an appropriate, timely and fair manner.
4. PGT will contribute to public awareness, policy issues and law reform initiatives to promote the interests of its clients.
5. PGT will improve its ability to deliver effective and efficient services to clients.
6. PGT will maintain a work environment that attracts, develops and empowers staff to deliver quality service.

A PGT client was very ill and shared that he had lost contact with his young family when he left them behind in Europe. Unfortunately, he passed away before the Red Cross could locate his children and PGT continued the search to settle the estate.

PGT staff located the children who were now adults with their own families. Their mother had died many years earlier so they knew little of their father. PGT linked them with the facility where their father had lived and the social worker sent pictures of him and wrote to tell them what kind of a person he had been and how hard he had tried to find them before his death.

The children said they would always be grateful that PGT had helped them learn something about their father.

PGT is a client-centred organization that improves the lives of its clients by providing protective and fiduciary services to them. Clients experience rights, choices and security through protection of their legal, financial and personal interests. The goals reflect specific areas in which PGT can act to improve quality of clients' lives.

(a) Goals

The development of PGT goals reflects an approach to planning and measuring performance that takes into account the outcomes that truly matter in fulfilling its mandate. For PGT, these are the well-being of its clients, prudent management of client affairs, efficiency of its operations, and effectiveness of staff members.

Each of the six goals is related to one or more of these outcomes. Goals 1, 2 and 3 deal directly with work that PGT undertakes on behalf of clients. Goal 4 concerns both clients and organizational effectiveness, Goal 5 is directed to internal operations and Goal 6 concerns PGT staff. It should be noted that most PGT work deals with property and financial management. As can be seen on the following chart linking the goals and objectives, Goal 1 has the greatest number of associated objectives and touches almost every area of the organization.

(b) Objectives

Objectives identified in the SDP serve several functions. They interpret and make visible the meaning of the goals as they relate to specific aspects of PGT work; they identify key areas of performance; and they point to certain desired results in achieving the goals. The selected performance measures reflect PGT best efforts to identify aspects of its performance that are most directly related to fulfilling the stated goal and still capable of being measured.

Selecting objectives and performance measures is particularly challenging for PGT because in most instances, the PGT contribution to outcomes is contributory rather than causative. For example, PGT improves the quality of life for children by approving legal settlements under $50,000. This helps children by protecting their legal rights while also getting payment on their behalf as soon as possible.

(c) Performance Measures

In selecting objectives, measures and targets, PGT acts in accordance with underlying assumptions that flow from its major values. PGT believes that many of its clients are among the most vulnerable members of our society and that PGT contributes to their well-being. All PGT activities are significant to clients, their family, friends, caregivers or heirs. Factors including accessibility, timeliness, empowerment and accuracy are important to client well-being.

PGT can learn a lot about how to improve a client's life from a face-to-face visit. One man wanted desperately to visit his family in eastern Canada but did not realize that he could afford the trip. Staff confirmed that he had sufficient funds to allow him to make the trip and helped with arrangements to reunite him with his family.

Many targets are driven by external considerations such as legal requirements, e.g. fiduciary obligations; may be benchmarked against private sector standards, e.g. investment returns; may be driven by safety issues, e.g. investigations in high risk situations; or may reflect a balance between service demand and resources in a largely self-funding environment.

Due to the planning and reporting cycle, targets reflect PGT assessment of appropriate attainable service levels based on its best judgment at the time they were established 18 months ago. The process is evolving and PGT is coming closer to establishing the most appropriate service levels. Results are continually assessed to determine if measures should be continued, targets should be increased or if resources could be reassigned to other service areas. The performance measures are set out in the detailed table of results beginning on page 33.

3. Role of PGT Mission, Vision and Values

The PGT Mission, Vision and Values are reflected in all aspects of its service delivery. In some cases, they are expressed in the philosophic approach that PGT staff bring to their work, such as ensuring that clients participate in decision-making about their lives to the greatest possible extent. In other cases they are expressed in formal policies and structures, such as the STAR Award program which recognizes excellence in work performed by staff and staff teams at all levels.

Much of the PGT mandate is to serve clients who do not have family or friends able to assist them. As a result, few PGT clients have come to PGT for service as a matter of choice. Many clients, particularly those in Services to Adults, are disadvantaged by mental illness, infirmity or separation from family or friends. All have experienced a loss of personal and/or financial autonomy. PGT must carefully balance its statutory responsibility to provide protection with its vision of rights and values of openness and respect for clients. Staff must make important decisions about how far they can go to respect a client's wishes even when those wishes do not appear to be in the client's interests.

PUBLIC GUARDIAN AND TRUSTEE SERVICE DELIVERY PLAN 2003/2004

MISSION

- Safeguarding and upholding the legal and financial interests of children
- Managing the legal, financial and personal care interests of adults needing assistance in decision-making
- Administering the estates of deceased and missing persons

GOALS

1. Property and financial interests of PGT clients will be well managed
2. Personal interests of PGT clients will be protected
3. Statutory protective and monitoring services will be delivered in a timely and fair manner
4. PGT will contribute to public awareness, policy issues and law reform initiatives affecting our clients
5. The PGT will improve its ability to deliver effective and efficient services to clients
6. PGT will maintain a work environment that attracts, develops, and empowers staff to deliver quality service

OBJECTIVES

Goal 1 and Goal 2

Child and Youth Services

a. Decisions regarding disbursement of property of children will be made in a timely manner
b. The entitlement of children in care to financial benefits and the existence of legal claims will be identified and acted upon in a timely manner

Services to Adults

c. Property interests of Committee of Estate clients will be identified and secured
d. Clients' property and assets will be managed in a timely, efficient and prudent manner
e. Administration of former adult clients' affairs will be completed in a timely manner

Estate and Personal Trust Services

f. Deceased client's property will be determined and secured in a timely manner
g. Estate distribution will be made to heirs and beneficiaries rather than escheating to the Crown
h. Estates under administration will be concluded in a timely manner
i. The PGT will focus resources by exercising discretion over administration of deceased estates in accordance with new statutory provisions

Organization-Wide

j. Client investments will be managed prudently
k. Enhanced control over financial transactions involving client assets will be ensured

Goal 3

Child and Youth Services

a. Settlement reviews of children's legal claims will be carried out in a timely and high quality manner

Services to Adults

b. PGT will take steps to protect the assets of adults at risk for abuse, neglect and self-neglect
c. PGT will focus monitoring services of Private Committees by performing a risk assessment of all received accounting submissions by giving priority to high risk client situations
d. Private Committee reviews will be completed in a timely manner

Child and Youth Services

a. High quality budget plans will be developed for clients who have been awarded significant funds for costs of future care
b. High quality budget plans will be developed for clients where on-going assistance with day to day maintenance has been approved

Services to Adults

c. Clients for whom PGT acts as Committee of Person will receive individualized service
d. Health care decisions made in high quality and timely manner

Goal 5

Services to Adults

a. PGT services will be equitable and accessible

Organization-Wide

b. Client services will be delivered in accordance with established standards and policies

Goal 6

Organization-Wide

a. PGT rewards, recognizes and values its employees and fosters an environment of continuous individual and organizational learning

Goal 4

Child and Youth Services

a. PGT will develop an understanding with aboriginal communities regarding the management of Guardian of Estate matters and the inter-relationship and responsibilities of each

Organization-Wide

b. PGT will make relevant, useful and affordable recommendations to government for law reform affecting our clients
c. PGT will promote an understanding of its role among stakeholders and the public

PGT continually seeks new ways to improve its delivery of public services. Ensuring fair and consistent treatment of clients as well as staff through the use of written policies developed on an organization-wide basis, providing opportunities for feedback from staff and clients, and seeking new and innovative ways to communicate with and involve clients, stakeholder groups and external partners in PGT service delivery have all produced measurable improvements in PGT performance.

Two divisions, Child and Youth Services and Estate and Personal Trust Services, conducted client surveys in 2003/04 to determine if their activities contribute to achieving the PGT mandate and goals and reflect PGT values. In both surveys, clients responded that PGT provided useful and easy to understand information and that staff responded to their inquiries quickly and courteously. Services to Adults includes a survey with its annual newsletter. Clients and stakeholders responded that while they were generally pleased with PGT services, they would like more information and contact.

PGT works with many partners in helping to improve the lives of clients. A gentleman with a mental disability had refused to pay property taxes on his home to the point that it was forfeited to the local government. It remained as a forfeited property for many years because the municipality did not want to evict him, but didn't know what to do. Mental health services became aware of the situation and PGT became involved. PGT negotiated return of the property, made arrangements for the taxes to be paid and the gentleman continues to live in his own home.

PGT activities have a cumulative and contributory impact on improving the quality of clients' lives according to the specific client group and nature of the activity. Children and youth benefit when PGT acts to maximize their funds held in trust while still allowing appropriate disbursements. Adult clients benefit when PGT makes sustainable arrangements that respect client wishes to the extent possible while also managing their financial affairs and acting to maximize resources available for their needs. Heirs and beneficiaries benefit by receiving funds to which they are entitled after PGT has identified and located them and related assets.

Clients benefit from the PGT approach to providing maximum empowerment of clients. PGT contributes to efficiency of the social services, health, legal and justice systems by ensuring consistency, facilitating care and decision-making, providing experienced, objective reviews and taking protective measures on behalf of clients.

4. Societal Trends Affecting PGT Services and Mandate

A number of significant societal trends affect the work of the PGT:

(a) Changes in Population Demographics

The proportion and number of seniors continues to increase as people live longer due to advances in public health, medical technology and nutrition. There has also been an overall growth in wealth among this population which can add complexity to administering their financial interests. In 2004, the BC Medical Association released a report stating that the number of people in BC with dementia will increase by 22% over the next seven years, growing from 45,000 to 55,000 in 2011. Historically, 8% of all Canadians over 65 and 34.5% of people over 85 have some form of dementia. Seniors, particularly those over age 85 are the fastest growing segment of the BC population and PGT services will be affected as a larger proportion will need care and support for health care and financial decision-making as well as estate and personal trust services.

Recent patterns of immigration and the increasingly diverse makeup of the general population, particularly in urban centres, require services to be delivered in a manner respectful of a greater variety of cultural and religious norms and practices than in the past. In 2002, BC received approximately 12,000 immigrants in the family class of which it is estimated that approximately 35% are parents or grandparents being sponsored by family members. Under sponsorship, the

family member undertakes to provide for their basic needs and to be financially responsible for the immigrant for 10 years. While sponsored seniors have the benefit of involved families, they could also be isolated, which could increase potential for abuse, neglect and self-neglect. If this were to occur, PGT could face increased demand to provide services to a diverse population.

The general population is more mobile, with the result that families are widely dispersed and local family supports, particularly for the elderly, may not be available. Immigration factors and population mobility within Canada can also make it difficult to locate family members when required, including heirs and beneficiaries.

(b) Changes in Pharmacological and Medical Technology

The advent and wide use of medication to treat persons with mental illness and development and use of medical technology near the end of life are two major health care trends that affect PGT services. The growing emphasis on informed consent applies to all health care services, but is particularly significant in these areas.

The inconsistency of available community mental health supports contributes to the periodic inability of some clients to manage their property and results in repeated certifications under the *Patients Property Act*. While less well known than the *Mental Health Act* counterpart, this "revolving door" can also result in multiple short-term interventions.

The social debate on application of new medical technology available at the end of life has not kept pace with development of the technology. Lack of social consensus in this area makes the work of PGT more complex when acting as substitute decision-maker for adults who are unable to give or refuse consent to their health care and have no available family members to do so.

(c) Development of a Rights Conscious Society

The current emphasis in society on individual rights has led to questioning of certain social structures and assumptions. Historically, PGT exercised a very wide administrative discretion with broad but ill-defined responsibilities. Over the past several years, PGT has gradually formalized and structured its administrative discretion, emphasizing due process and using more oversight and accountability tools to ensure that respect for client rights can be demonstrated. This increases the requirement for staff training and for maintaining clear, current policies.

(d) De-Institutionalization

Unlike institutionalized clients thirty years ago, most PGT clients today live in the community, often in small public or private facilities such as group homes. A largely community-based clientele means that PGT must be more closely involved with individual clients to ensure that the services delivered meet their particular needs. PGT must also develop and maintain a broad awareness of available community services in an environment of extensive restructuring of health and social services. Increased PGT partnership activity is also part of the new environment.

(e) Growing Recognition of Abuse and Neglect of Adults

While society's recognition of abuse, neglect and self-neglect of adults in vulnerable situations is still in its early stages, there is increasing appreciation of the impact of such abuse. Proclamation of Part 3 of the *Adult Guardianship Act* in 2000 has reinforced public expectations that PGT will be actively involved in working with communities to prevent or redress incidence of abuse.

PGT has supported development of Community Response Networks and formation in 2004 of the BC Foundation to Support Community Response to Adult Abuse and Neglect. The work of the Services to Adults Division has also been affected, most particularly the Assessment and Investigation Team which works with Designated Agencies under the *Adult Guardianship Act* (the five regional health authorities and the Ministry of Children and Family Development) to respond directly to reports of abuse, neglect and self-neglect.

(f) Development of a More Litigious Society

Canadian society has become more litigious over the past few decades. Among other changes, BC has seen an increase in lawsuits relating to forms of injury suffered in institutionalized settings. As a result, PGT has been involved in various legal actions on behalf of clients who were resident in those institutions at the time the injury was alleged to occur. The advent of class proceedings legislation increased potential for lawsuits to be brought on behalf of plaintiffs under disability and has raised expectations that PGT will determine who among its clients are class members. The PGT legal status as fiduciary also increases potential for it to be the subject of lawsuits associated with its decisions.

(g) Planning for Future Incapacity

The movement to encourage individuals to actively plan for future incapacity is becoming a significant trend in BC as people become more aware of the personal and financial advantages of undertaking the responsibility to plan for their future. The Legislature has enacted legislation governing representation agreements and health care decisions and has broadened authority of legal representatives to make investment decisions. The Law Society of BC has partnered with a society and a private company to provide an on-line registry for future care plans that is available to health care providers on a 24-hour basis. In November 2003, the BC Medical Association issued a notice encouraging British Columbians to work with their physicians to create representation agreements. This movement may ultimately shift PGT workload from direct financial management to investigative and protective functions. However, in the short and medium term, the increased emphasis on formal legal authority will likely increase pressure on PGT until private personal incapacity planning is adopted on a widespread basis.

> ***PGT found a mystery during administration of an estate when staff found that the deceased had legal documents supporting more than 10 identities.***
>
> ***The investigation included reviewing several post office boxes, safety deposit boxes and overseas accounts and even taking a DNA sample. PGT worked closely with police, ICBC, immigration and other federal, provincial and international agencies and was able to determine the true identity of the "alias man" and wind up his estate.***

(h) Changes in the Financial Industry

The deregulation of the financial sector a decade ago has caused financial institutions to examine profitability of trust and estate services and as a result, to concentrate on more wealthy clients. Most financial institutions have increased minimum capital thresholds and minimum capital and ongoing management fees. This has resulted in more pressure on PGT to provide professional estate or trust services for people of modest means who cannot obtain the services elsewhere. These trusts are most frequently for the benefit of individuals in PGT traditional client groups.

5. Other Factors Affecting the PGT in 2003/04

During 2003/04, a number of broader governmental initiatives and other legal developments directly affected PGT work and operational capacity. These included:

(a) Implementing Directions of Core Services Review

Implementation of directions arising from the 2001/02 Core Services Review continued in 2003/04 with statutory amendments and service changes designed to increase efficiency, provide more focused services, rationalize fees with costs, promote accountability and provide equitable and accessible service.

Changes included modifying and adding to PGT fee schedules and amending a number of statutes including the *Estates Administration Act, Patients Property Act* and *Public Guardian and Trustee Act*. The amendments give PGT discretion over whether or not to provide certain services such as administering estates of deceased persons where the cost of formal administration outweighs value of the estate. In addition, the amendments streamline Private Committee Services to enable more timely and accessible service, by allowing PGT to focus on those clients and committees requiring additional support.

Implementing these fee and statutory changes in 2003/04 required developing operational policies and procedures, training, new and revised public education materials and modified business practices. Further changes related to Core Services Review will continue to influence PGT operations and performance for several more years as rationalization of resources and the continued move to greater cost recovery for certain services combined with a more focused approach to services contribute to improved service delivery.

(b) Woodlands Project

The Woodlands Project Team was formed in response to revelations of abuse at Woodlands outlined in the 2002 report *The Need to Know*. In 2003/04, the team collected and reviewed records of 255 former Woodlands residents and created a comprehensive database of this information; provided extensive outreach and assistance, advising former residents and their families about their rights and responded to hundreds of inquiries from former residents, family members and others; undertook extensive research and analysis into the effects of institutionalization and abuse on adults with intellectual disabilities; and developed a number of information sheets and gave presentations at community meetings. While some funding has been provided by the Ministry of Children and Family Development for direct costs of the project, PGT has contributed extensively to management of the project and related legal work.

In April 2003, the BC Supreme Court heard an application by PGT to lead a class action lawsuit against the Crown on behalf of alleged victims of abuse at Woodlands who are still living. The court stayed the PGT action in July 2003 in favour of a competing class action application. PGT appealed to the BC Court of Appeal which upheld the dismissal in June 2004. In endorsing the alternate lawsuit which had been filed prior to that of PGT, the court noted that PGT would still be closely involved in the lawsuit because it would be representing its current clients. The court also ruled that PGT involvement in leading the action would not have placed it in a conflict of interest. PGT will not appeal the decision.

(c) Changes in Funding PGT Services

PGT services are funded by a combination of fees for services and supplementary funding from the Government of British Columbia. Overall, most funding is from fee for service and some service areas operate on a full cost recovery basis. New provisions include the following:

- A minimum capital commission fee for intestate estates of deceased persons designed to move the service to 100% cost recovery over time;
- Chargeback to estates for staff time spent tracing and proving heirs;
- Greater recovery of costs for acting as Litigation Guardian;
- Administration fee for PGT continuing to manage accounts of former adult clients while awaiting action by the executor; and
- Increased fees for monitoring Private Committees, designed to move PGT Private Committee services to 50% cost recovery.

Other changes included statutory changes authorizing PGT to decline to administer estates where the cost of administering exceeds value of the estate.

Over the next few years PGT will be adjusting fees and commissions as well as seeking changes to public funding amounts and allocations so that each specific line of PGT services is operated on one of three bases:

Estate and Trust Services	Monitoring Services	Public Services
100% Cost Recovered	50% Cost Recovered 50% Public Funded	100% Public Funded

6. Risk Management

PGT acts in a broad range of fiduciary, statutory and court ordered roles. Because of the associated legal risks, almost all PGT operations are designed to incorporate appropriate risk management practices. These include investigative work in conjunction with case management, financial controls, approval processes and physical security, such as use of a vault, safety deposit boxes and secure warehouse storage.

During 2003/04, PGT effectively managed a number of both general and specific risks related to achieving the goals, objectives, performance targets and other measures set out in the service delivery plan. There were no significant risk-related events. The following table summarizes PGT risk management activities.

Situation	Potential Risk	Risk Management
Limited resources are available to meet the demand for PGT services	Current service standards could be sacrificed Backlog reduction efforts could fail	Reasonable and sustainable performance standards seek to balance current demands with elimination of historical backlog Available in-year funds are applied in small focused efforts to advance backlog reduction

Situation	Potential Risk	Risk Management
Legislation requires PGT to consult to the extent possible with the adult prior to making a substitute health care decision	PGT could fail to identify all the factors relevant to making a substitute health decision on behalf of an incapable adult	Timeliness standards for carrying out the role of Temporary Substitute Decision-Maker balance the risk of delay in treatment for the adult with time needed to properly gather information Policies have been created to guide staff on when face-to-face consultation is needed
The PGT is legally liable in the exercise of its statutory and fiduciary responsibilities	PGT could fail to identify and protect the financial or legal interests of a client in a timely manner PGT could mishandle client trust funds	Timeliness standards for securing property and reviewing legal and financial claims reduce the risk of loss related to negligent performance of duties, missed deadlines or limitation periods Appropriate accounting and trust management controls are developed to protect client funds against loss from mismanagement or negligence
The interests of PGT clients are affected by a broad range of regulatory and statutory provisions	Policy changes may be made that potentially harm the legal, financial or personal interests of PGT clients	PGT consults with relevant governments about the impact of potential changes to legislation and programs PGT makes public education materials available to clients and related service providers so that they may take steps to protect their own interests
PGT staff are experiencing a rapidly changing work environment related to changes associated with Core Services Review and performance planning	PGT staff could fail to use newly developed policies and procedures	Managers ensure that all staff receive a minimum number of training days PGT staff are surveyed and asked whether they believe they have the training necessary to do their jobs
PGT is dependent on access to electronically stored information and data in order to carry out its duties	Fire or earthquake damage to PGT offices could destroy critical information	A disaster recovery program is in place providing daily backup of electronic information to an off-site location and ability to deliver services from off-site.

PGT's organizational capacity to manage on-going risks to its service delivery goals and objectives improved during 2003/04. In particular, PGT's continued success at reducing two significant areas of historic backlog – Estate Liaison and Estate and Personal Trust Services – meant that resources can gradually be redirected to focus more on the present workload and prevent future backlogs from developing. In addition, over the past number of years, increasing staff use of new and revised operational policies and a focus on early development of case plans has increased management efficiency.

Nevertheless, further gains are desired in order to improve overall service standards. While PGT was able to meet its current performance standards in almost every area of activity while at the same time reducing backlogs, there are service areas where a higher standard of performance would better

achieve its goals and objectives. An example is in the frequency of visits made to adults for whom PGT is Committee of Person. While PGT currently aims to visit at least 80% of these individuals once per year, a more frequent rate of visitation would provide a higher level of service for this group of clients. PGT is largely self-funding and balances a tension between service levels, cost of services, client ability to pay and client satisfaction.

PGT also manages risks associated with oversight of Private Committees. In 2003/04, PGT implemented changes to the *Patients Property Act* allowing for increased service to more private committees requiring support. PGT applies criteria to establish the duration of reporting periods from private committees. This allows the level of scrutiny to be tailored to the client specific situation. It also prepared and distributed 2,400 information packages explaining the new prudent investor and fee requirements resulting from the *Trustee Investments Statutes Amendment Act*.

PGT faces all types of situations when new clients come forward. One client's apartment was so crammed full of furniture, clothes and garbage that the pressure broke a window from the inside. PGT investigators needed 240 hours to search the premises for client assets so they could be safely secured and another four hours to list the 462 items in a safety deposit box. Sorting through the client's effects took almost a week for three workers with a truck.

Mixed in among things that needed to be discarded were money and jewellery. This was sorted, inventoried and moved to safekeeping.

The primary PGT database is reliant on an aging technology platform. Timely cost-effective transition to a more sustainable platform has been pressured by difficulties with the interim software. Significant progress has been made in preparing for the transition, including data architecture review and design, data scrubbing and data modelling. System maintenance costs may increase and necessary improvements to business may not occur if the transition is not completed in a timely manner.

PGT mitigated risk to computer network and systems associated with physical and other disasters by implementing a comprehensive Systems Disaster Recovery Plan in 2003/04.

PGT ability to make permanent the gains in capacity achieved during 2003/04 is largely dependent on maintaining current staffing levels. Implementing planned technology improvements over several years will also contribute to further advances in organizational capacity.

7. 2003/04 Performance Results

In 2003/04 PGT had 32 performance measures. It met or exceeded its performance target in 28 areas. Of the remaining 4 performance measures, 2 were measures for which there was insufficient data to reach a conclusion and 2 targets were not met. One of these was because the corresponding external agencies had not been established and the other was linked to a data error. Comments related to data and use of comparative information are discussed below. Specific performance details related to each measure are provided in the table following this section.

(a) Source Data

During 2003/04, PGT continued its efforts to better document the process of collecting and reporting on data supporting its performance results. This documentation will lead to improved consistency and reliability in reported results. PGT continues to face challenges associated with lack of automated data collection and case management systems. Much data collection remains manual, which increases opportunity for human error and also makes performance reporting a fairly labour intensive process.

PGT continues to review its performance on a quarterly basis both to manage performance and also to identify concerns with data collection and reliability. PGT uses spot checking, cross-referencing data sources and checking new reports against prior versions for consistency, to test reliability of results. Overall, data reliability is high within its defined parameters for each measure and audit has confirmed that it is within an acceptable margin of error.

As noted, PGT had two performance measures for which there was insufficient data to determine whether the desired goal and objective had been achieved. Both of these measures are being discontinued, one because the Legislature has abolished the appeal agency (Health Care and Care Facility Review Board) and the other because a more meaningful measure is being developed.

There were also two measures for which the target was not met. One of these involved a data error that has since been corrected. The other could not be met because the external agency (interim aboriginal child protection authority) was not established as scheduled.

(b) Comparative Information

PGT is a unique organization without private sector comparators and with limited comparability to public bodies in BC and other jurisdictions. Because of its responsibilities, mix of services and unique legal status, it has limited access to generally accepted service standards. Public Guardian and Public Trustee agencies in other provinces each have some responsibilities and services or elements of them in common with PGT, but none of them have the same mix.

A survey of mandates of other Canadian jurisdictions was conducted in 2003-04 with information received from all except New Brunswick and Newfoundland and Labrador. It found that while most jurisdictions had a number of basic public services in common, they differed significantly in important particulars. Also, functions in several jurisdictions were delivered by at least two separate offices, usually a Public Guardian and a Public Trustee.

In addition to differences in mandate, no other Public Guardian or Public Trustee has yet carried out broad public reporting on the degree to which specific performance measures were achieved. The BC PGT has participated in discussions with other jurisdictions on developing a limited range of benchmarks for use at the national level. However, progress will be very gradual because of the significant differences between jurisdictions. The results of these discussions will be considered when PGT determines how to monitor performance in the future.

For 2003/04, PGT is now able to make comparisons to its own past performance using information reported in its 2001/02 and its 2002/03 Annual Reports. This baseline data facilitates better linkages between results and resources by enabling a more accurate assessment of achievements possible within the existing framework of resources compared with what could be achieved only with the expenditure of extraordinary effort and/or additional resources. While available comparative data is still limited, it will become more substantial each year and will inform future decisions regarding PGT goals, objectives and performance targets.

GOAL #1 — PROPERTY AND FINANCIAL INTERESTS OF PGT CLIENTS WILL BE WELL MANAGED

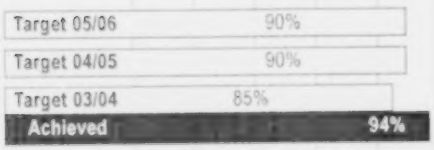
Child and Youth Services

Objective

(a) Decisions regarding disbursement of property of children will be made in a timely manner.

Benefits children and youth by allowing appropriate disbursements while applying necessary controls to maximize funds for their future

✓ Target Met



Performance Measure and Target

(i) Percentage of decisions regarding disbursements from children's trusts excluding real estate and maintenance completed within 15 days of the Guardian/client's request. *Target – 85%*

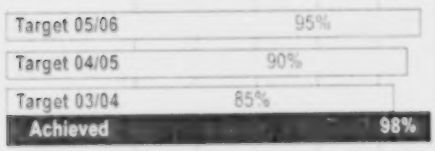
A major responsibility of Child and Youth Services is managing trusts where a child or youth is the beneficiary. As part of this role, Trust Managers consider client requests to spend some of their trust monies. Unlike a bank account, however, monies held in trust are subject to a number of spending restrictions designed to protect the client. Trust Managers must determine whether the request falls in or outside these restrictions, while still providing a timely response. In most cases, it is reasonable to expect a request to be decided within 15 days. In 2003/04, out of 2,765 decisions, 2,587 (or 94%) were completed within 15 days of the Guardian's or client's request.

Objective

(b) The entitlement of children in care to financial benefits and the existence of legal claims will be identified and acted upon in a timely manner.

Improves well-being of children and youth by protecting their legal rights while also satisfying PGT legal obligations as fiduciary

✓ Target Met



Performance Measure and Target

(i) Percentage of cases where PGT is Guardian of Estate where financial entitlements and legal claims are identified and action commenced within 60 days of being notified by MCFD. *Target – 85%*

The PGT must identify any outstanding financial entitlements or legal claims of children for whom it is Guardian of Estate and commence appropriate action before limitation dates or application deadlines affecting those claims expire. Initially it was determined that a period of 6 months from the time of notification by MCFD would be appropriate for the investigation and commencement of needed action. Based on two years of experience, the timeframe of this measure was reduced from 6 months to 60 days. In 2003/04, out of 6,762 files, 6,656 (or 98%) were acted upon within 60 days.

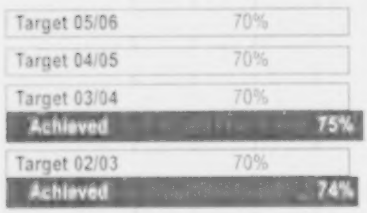
Services to Adults

Objective

(c) Property interests of Committee of Estate clients will be identified and secured.

Improves quality of life for incapable adults by developing plans to maximize resources available for their care and making arrangements that respect client wishes to the extent possible

✓ Target Met



Performance Measure and Target

(i) Percentage of personalized case plans covering property, effects, legal issues and living arrangements that will be developed and implemented for new clients within 6 months of PGT appointed as Committee of Estate. *Target – 70%*

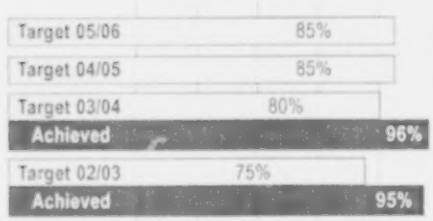
Completion of a personalized case plan for a new Committee of Estate client is evidence that PGT has taken the steps necessary to identify and secure the property and financial interests of that client and provide for their on-going protection. The time taken to develop and implement the plan will vary with the complexity of the client's property and financial interests. For most new clients, a 6 month period of time is a reasonable expectation for the completion of a personalized case plan. In 2003/04, PGT became Committee of Estate under the *Patients Property Act* for 348 new clients and succeeded in developing personalized case plans for 261 (or 75%) of this group within the 6 month timeframe. Changes were made in July 2003 to the manner in which this activity is documented. While first quarter results could not be independently verified because of the process then in place, management is confident that the results are accurate.

Objective

(d) Clients' property and assets will be managed in a timely, efficient and prudent manner.

Improves quality of life for incapable adults by maximizing resources available for their care

✓ Target Met



Performance Measure and Target

(i) Percentage of client receipts processed within 5 business days. *Target – 80%*

The timely processing of a client's income and other receipts is a critical activity in the efficient management of a client's financial affairs. By depositing income into a client's trust account promptly, flexibility in managing a client's affairs increases as does the potential for the client to earn investment income. In 2003/04, out of the 21,526 receipts received, 20,766 (or 96%) were processed within the 5 day target.

This measure reports on processing of all Adult Client Services receipts except for CPP/OAS/GST automated deposits. This measure was the subject of an internal audit report in 2003/04 and its recommendations are being implemented in 2004/05 and over a longer term through modifications to the client database.

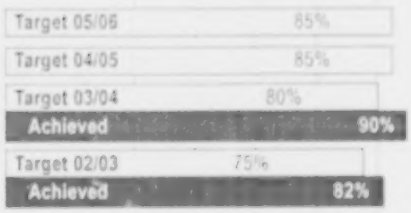
Services to Adults

Objective

(d) Clients' property and assets will be managed in a timely, efficient and prudent manner.

Improves quality of life for incapable adults by assuring timely bill payment

✓ Target Met



Performance Measure and Target

(ii) Percentage of client bills processed within 15 business days. *Target – 80%*

Another critical aspect of managing a client's affairs is ensuring that client bills are paid in a timely manner. The majority of client bills are dealt with on an automated basis and require minimal staff involvement to ensure that client interests are protected once a budget has been established that contemplates these bills. Manually processed bills require more complex handling.

Partly because of this and also to address limitations in working with manually recorded information, in the past three years, this performance measure included only those manually processed bills that were both received in Centralized Disbursements and paid within any single month during the year. In future years, alternative ways of measuring disbursements will be pursued that address these issues in a more refined way. Payments for accounts managed by the new Vancouver Island Regional Office are processed in a different manner and therefore are not included in this measure.

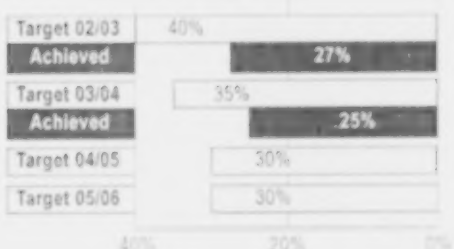
In 2003/04, out of 15,316 manually processed bills received and paid within a single month, 13,789 (or 90%) were processed within 15 business days.

Objective

(e) Administration of former client's affairs will be completed in a timely manner.

Maximizes funds available to beneficiaries of estates of deceased clients

✓ Target Met



Performance Measure and Target

(i) Percentage of Estate Liaison files where more than two years has elapsed following termination of active committeeship. *Target – 35%*

In the event of the death of an adult client, management of the former client's affairs is carried out by the Estate Liaison Team which makes immediate efforts to locate the client's executor or heirs able to administer the estate. In the interim, Estate Liaison must continue to manage the estate, though in a manner that interferes as little as possible in future decisions an executor or administrator might wish to make. PGT has developed a number of strategies, including fees, to reduce the time between the end of active committeeship and a family member or other representative taking over administration of the former client's estate.

As its standard, PGT measures the number of these files over two years old. For 2003/04, PGT sought to reduce them to not more than 35% of the total. At March 31, 2004, out of the 463 post-active committeeships being managed by Estate Liaison, just 118 (or 25%) were older than two years. While in most previous years, backlog reduction has required additional funds, the 2003/04 results were achieved with existing resources. It is expected that future modest improvements in performance will continue.

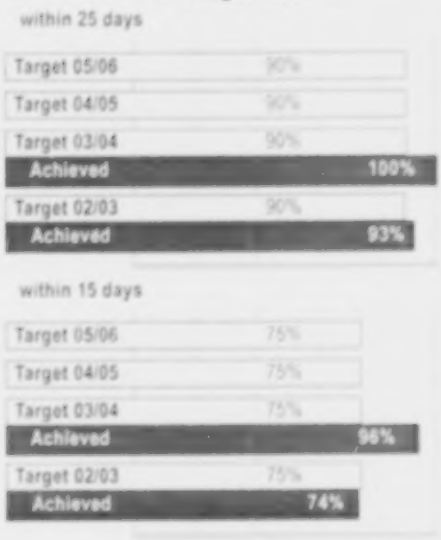
Estate and Personal Trust Services

Objective

(f) Deceased clients' property will be determined and secured in a timely manner.

Secures and maximizes funds available to heirs and beneficiaries of estates of deceased clients

✓ Target Met



Performance Measure and Target

(i) Physical assets of new estates that are secured within 15 days of notification of death in 75% of estates and within 25 days of notification of death in 90% of estates.

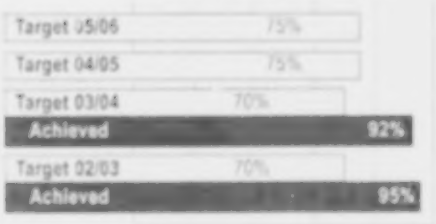
Securing the physical assets of an estate is a critical step in reducing risk of damage and preventing loss to the value of an estate. The result for creditors and beneficiaries of the estate improves according to how quickly physical assets are secured. PGT has significantly increased its target for this measure based on experience. In 2001/02, the target was to secure 70% of estates in 90 days and the result was 100%. In 2002/03, the measure was changed to the current two sub-targets, with 74% secured within 15 days and 93% within 25 days. In 2003/04, PGT was notified of 94 estates, of which, 90, or 96%, were secured within 15 days and the remaining 4 within 25 days.

Objective

(g) Estate distributions will be made to heirs and beneficiaries rather than escheating to the Crown.

Protects heirs and beneficiaries by ensuring they are located and their entitlement determined

✓ Target Met



Performance Measure and Target

(i) Percentage of estates over $20,000 distributed to heirs and beneficiaries rather than escheating to the Crown. *Target – 70%*

PGT administers estates of deceased persons when no one else is willing or able to administer them or where the heirs are initially unknown. If after conducting a search, PGT is unable to find the heirs, the balance of the estate after payment of creditors, administration fees and expenses, is transferred to the BC Unclaimed Property Society (BCUPS). As searching for heirs is costly for an estate, PGT continued its priority in 2003/04 to estates where the total value is at least $20,000.

In 2003/04, PGT distributed 175 estates over $20,000 and succeeded in distributing 161 (or 92%) to the heirs and beneficiaries. The remaining 14 estates were transferred to the BCUPS. The total value of estates over $20,000 was $21,499,833. In dollar terms, the overall percentage of funds distributed to heirs was 96%. PGT will reassess this target when interjurisdictional standards are established.

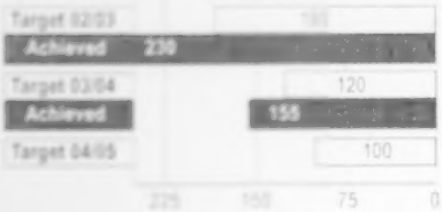
Estate and Personal Trust Services

Objective

(h) Estates under administration will be concluded in a timely manner.

Protects heirs and beneficiaries by determining their entitlement and completing administration

✓ **Target Met**



Performance Measure and Target

(i) Reduction in the number of estate administrations opened before April 1, 1995 by 120 in 2003/04

PGT has had a backlog of old and difficult to administer estates of deceased persons primarily associated with transfer of opened estates to PGT from the former county and deputy official administrators. While a number of backlog reduction projects have been undertaken, complete elimination of this historical backlog remains years away.

Eliminating these historical files will release resources for more timely administration of more recent estates. For purposes of this measure, the backlog is defined as including estates opened before April 1, 1995. At the start of 2003/04, it included 557 estates and administration of 155 of these estates was completed during the year. This rate of progress is expected to slow as the concentration of difficult to administer estates increases in the remaining pool.

Objective

(i) The PGT will focus resources by exercising discretion over administration of deceased estates in accordance with new statutory provisions.

Protects heirs and beneficiaries by focusing resources on value added activities

✓ **Target Met**

New policies developed and implemented

Performance Measure and Target

(i) Policy and procedures developed to address the new ability to exercise discretion over the administration of estates by September 30, 2003.

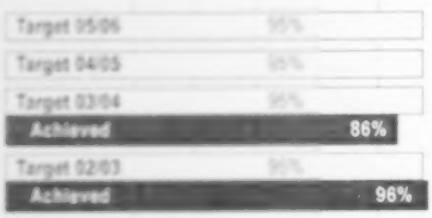
Under new legislation, PGT has discretion to refuse to administer an estate if cost of administration would exceed value of the estate. Policy and procedures governing exercise of this discretion were implemented September 30, 2003. They generally provide that PGT will decline to administer estates of deceased persons where the gross value is less than $5,000, where the estate assets have been intermeddled with or it is otherwise inappropriate for PGT to administer the estate. This discretion will allow resources to be redirected to administering higher value estates.

Organization - Wide Services

Objective

(j) Clients' investments will be managed prudently.

✗ **Target Not Met**



Performance Measure and Target

(i) Personalized investment plans developed and implemented for clients with financial assets over $50,000. *Target – 95%*

PGT acts in the best interest of clients in managing their property and financial interests. Developing and implementing personalized investment plans is one way in which investment decisions can be tailored to individual client circumstances. In 2002/03, PGT broadened its priority to developing investment plans for clients with financial assets over $50,000 instead of $100,000.

In 2003/04, PGT continued to give priority to clients with assets over $50,000. Out of 1,267 such clients, 1,094 (or 86%) had plans developed and implemented by March 31, 2004. This target was not met because a data error, which has now been corrected, resulted in a deferral of approximately four months in developing plans for up to 164 new clients. During this period, their pre-existing financial arrangements were preserved and their cash that was held by PGT was protected and was earning interest in one of the PGT funds.

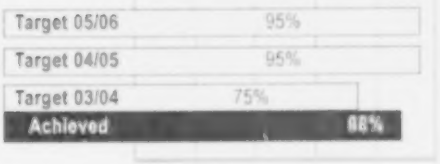
Organization - Wide Services

Objective

(j) Clients' investments will be managed prudently.

Improves quality of life for clients by ensuring planning remains up to date

✓ Target Met



Performance Measure and Target

(ii) Investment plans subject to review according to the assessed level of risk associated with the client investment portfolio will be completed within the year. *Target – 75%*

Monitoring existing client investment plans is important because client needs change over time. Individual client circumstances such as increased or decreased need for cash funds are considered when developing and reviewing investment plans. At March 31, 2003, 662 investment plans were scheduled for review. In 2003/04, 585 or 88% of the scheduled account reviews were completed.

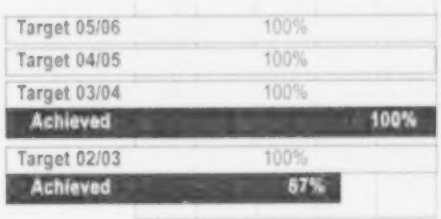
This target will increase to 95% in 2004/05 to reflect PGT priority to m: ·ting client needs. As additional resources were require o achieve the 75% target, a review will be undertaken to etermine how best to achieve the higher standard.

Performance Measure and Target

(iii) Investment returns for all three pooled funds match or exceed established benchmarks.

Improves quality of life for clients by prudently managing their financial resources through quality investment management

✓ Target Met



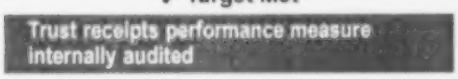
PGT has three pooled funds – the Premium Money Market Fund, the Balanced Income Fund and the Balanced Growth Fund. The majority of client funds are held in the Premium Money Market Fund. During 2003/04, the three funds produced above benchmark returns and met their targets in all four quarters. Investment returns are calculated using investment industry standard rolling averages. Investment return information is provided by third party performance measurement services. While this measure was inadvertently omitted from the 2003-2006 Service Delivery Plan, it has been reported in prior years and will continue to be a performance measure.

Objective

(k) Enhanced control over financial transactions involving client assets will be ensured.

Improves quality of life for clients through quality financial management

✓ Target Met



Performance Measure and Target

(i) A review of at least one performance measure/target that involves financial transactions to be completed as part of the annual internal audit plan.

A review of measure 1.d.i "Trust Receipts" was completed and a draft report was submitted on March 31, 2004. It recommended that the measure could be improved by changes to sampling, logging and reporting which will be implemented for 2004/05 and over a longer term through modifications to the client database. A different performance measure will be internally audited in 2004/05.

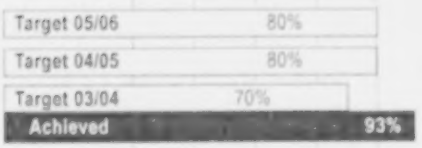
Child and Youth Services

Objective

(a) High quality budget plans will be developed for clients who have been awarded significant funds for costs of future care.

Improves quality of life for children by providing for sustainable management of their current and future needs

✓ Target Met



Performance Measure and Target

(i) Effective and comprehensive budget plans for clients awarded funds in excess of $50,000 for cost of future care developed, implemented and annually reviewed. *Target – 70%*

In 2003/04, PGT managed trust funds on behalf of 43 children who had been awarded $50,000 or more for the costs of future care. This includes both lump sum and alternative arrangements, such as structured settlements and structured trial awards where pre-determined sums are paid to PGT in regular installments, a practice that is increasing in use. It does not include funds that are paid directly to parents.

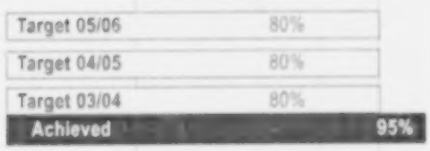
In 2003/04, 40 of 43 (or 93%) of clients with costs of care have personalized case plans, including budget plans. Comparative data is not available for this measure as a previous related measure was limited to initial action on new cases. PGT will reassess this target when interjurisdictional standards are established.

Objective

(b) High quality budget plans will be developed for clients where on-going assistance with day to day maintenance has been approved.

Improves quality of life for children by ensuring disbursements from financial trusts are made for maintenance balanced with parental responsibility

✓ Target Met



Performance Measure and Target

(i) Comprehensive budget plans developed, implemented and annually reviewed for clients where on-going assistance with day to day maintenance is approved. *Target – 80%*

Budget plans are significant for clients receiving day to day maintenance because of the need to ensure their income can meet their needs. In 2003/04, 186 of 196 (or 95%) of clients receiving on-going living assistance have personalized case plans, including budget plans.

Services to Adults

Objective

(c) Clients for whom PGT acts as Committee of Person will receive individualized service.

Performance Measure and Target

(i) Percentage of Committee of Person clients who are visited by PGT staff within 6 weeks of appointment. *Target – 90%*

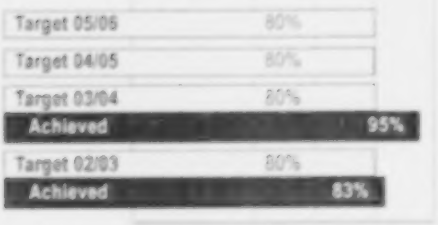
See 2.c.ii below.

Performance Measure and Target

(ii) Percentage of on-going Committee of Person clients who are annually visited by PGT staff. *Target – 80%*

Improves quality of life for clients through regular assessments and providing for maximum empowerment of the clients

✓ Target Met



There are a small number of clients for whom PGT acts as court appointed Committee of Person. At March 31, 2004, there were 115 adults for whom PGT acted as Committee of Person. Over the course of the year PGT staff visited 109 (or 95%) of these clients. For PGT the visit provides an opportunity to check on the adult's personal situation and assess whether any changes are required to ensure protection of the client's on-going personal and health care interests. For the adult, the visit provides a means of conveying information directly to PGT without an intermediary such as a caregiver or care facility administrator.

This measure incorporates data from a previous measure (2.c.i) focused on new Committee of Person clients. In 2003/04, PGT was appointed Committee of Person in just 5 cases and visits to 4 of these 5 adults were made within 6 weeks. PGT has concluded that this performance measure is not based on a sufficiently large data source to be indicative of performance. Beginning in 2004/05, the information associated with the subset will be reported as part of this broader measure addressing all Committee of Person clients. PGT will reassess this target when interjurisdictional standards are established.

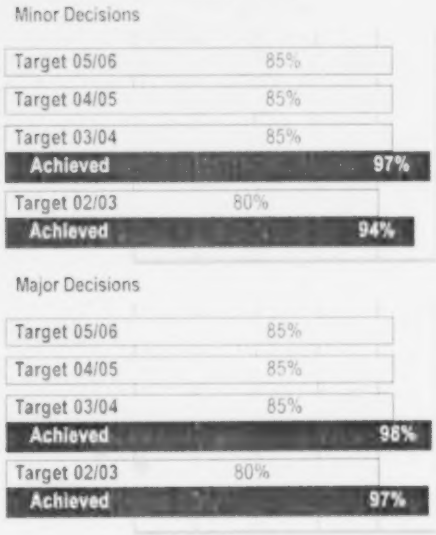
Services to Adults

Objective

(d) Health care decisions will be made in high quality and timely manner.

Protects autonomy of adults who require assistance making decisions by representing their wishes

✓ Target Met



Performance Measure and Target

(i) Percentage of minor health care decisions (excluding plans of care) made within 1 working day of all relevant information being received and major health care decisions made within 3 working days of all relevant information being received. *Target – 85%*

PGT protects the personal interests of adults by making health care decisions on their behalf when asked to act as Temporary Substitute Decision-Maker (TSDM) under the *Health Care (Consent) and Care Facility (Admission) Act*. It is necessary to measure timeliness of the decision-making because these clients are adults about whom the decision-maker has no other information. In 2003/04, out of 290 minor health care decisions, 280 (or 97%) were made within 1 working day, and out of 170 major health care decisions, 167 (or 98%) were made within 3 days. The timeliness of PGT decisions on behalf of incapable adults with no one else to act as TSDM is important both to the health of the individual involved and to the efficient functioning of the health care system. PGT will reassess this target when interjurisdictional standards are established.

Performance Measure and Target

(ii) Percentage of major health care decisions (excluding plans of care) made by PGT that are not substantially changed by the Health Care and Care Facility Review Board or the Supreme Court of British Columbia. *Target – 95%*

Insufficient Data

In 2003/04, of the 460 major and minor health care decisions made by PGT, there were no decisions either reviewed by the Health Care and Care Facility Review Board or appealed to the Supreme Court. Legislation repealing the Review Board was passed during the year and it was disbanded on March 11, 2004. Beginning in 2004/05, this measure will be discontinued.

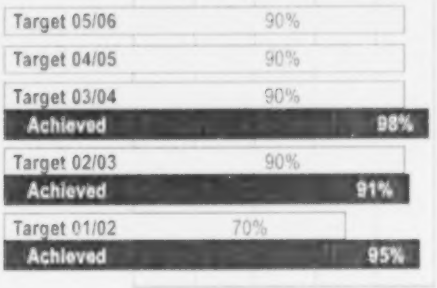
Child and Youth Services

Objective

(a) Settlement reviews of children's legal claims will be carried out in a timely and high quality manner.

Protects children and minors by providing experienced, objective reviews in a timely manner

✓ Target Met



Performance Measure and Target

(i) Percentage of proposed settlements that are reviewed and the parties are advised of PGT position within 60 days of all relevant information being received. *Target – 90%*

PGT provides independent legal review of all settlements of a minor's claim for unliquidated damages, e.g. wrongful death of a parent, damages for personal injury arising from motor vehicle accidents, medical malpractice, and other claims. For settlements over $50,000, comments made by PGT are given to the court which then makes the final determination; for settlements of $50,000 or less, PGT alone reviews and where appropriate, approves the amount. This statutory service is provided to protect minor's property rights in obtaining fair and reasonable compensation from the negligent parties or their insurers.

The court recognizes 60 days for completing the reviews as a reasonable length of time in which to expect PGT to provide an appropriate level of scrutiny. Within this timeframe, PGT works as quickly as possible as this review is usually the final step in what may already have been a very long process of litigation and settlement for these minors and their guardians. In 2003/04, PGT reviewed the proposed settlements and advised the parties of the PGT position within 60 days of all relevant information being received in 955 out of 971 cases (or 98%).

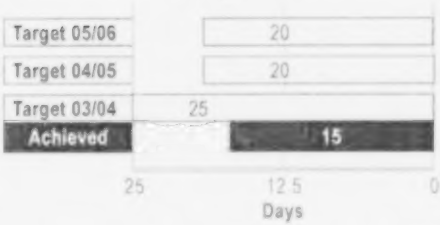
Performance Measure and Target

(ii) For settlements under $5,000, the average number of days to review and advise of PGT position regarding proposed settlements once all relevant information is received. *Target – 25 days*

In 2003/04, PGT reviewed and concluded 468 proposed settlements under $5,000 over a total of 6,927 days for an average of 15 elapsed days per settlement. This measure is a subset of the previous measure (3.a.i). It is reported separately because it is desirable and more efficient to respond to minor settlements more quickly than is possible for larger, more complex settlements.

Protects children and minors by providing experienced, objective reviews in a timely manner

✓ Target Met



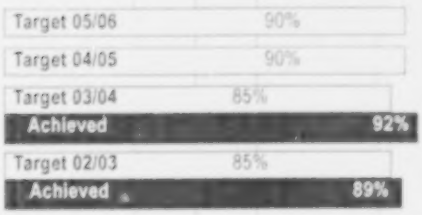
Services to Adults

Objective

(b) PGT will take steps to protect the assets of adults at risk for abuse, neglect and self-neglect.

Increased safety for abused and neglected adults by taking protective action in a timely manner

✓ **Target Met**



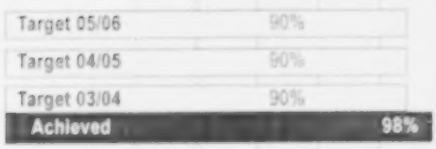
Performance Measure and Target

(i) Percentage of cases where, on confirming that the assets of an apparently abused or neglected adult unable to seek support and assistance are at significant risk and in need of immediate protection, protective steps are taken under s. 19 of the *Public Guardian and Trustee Act* within 1 working day. *Target – 85%*

Under the *Public Guardian and Trustee Act*, the PGT is mandated to protect incapable adults at risk for abuse, neglect and self-neglect. One way it does this is to safeguard the assets of incapable adults in vulnerable situations so that those persons who are about to take financial advantage of them will be unable to do so. To be effective in this role, the speed of PGT action is often a major determinant in outcome for the client. In 2003/04, PGT took protective measures in 92 cases. In 85 of these (or 92%), it did so within 1 working day. PGT will reassess this target when interjurisdictional standards are established.

Protects at-risk adults through proper case planning

✓ **Target Met**



Performance Measure and Target

(ii) Percentage of investigations of abuse or self-neglect that were initiated with action plans. *Target – 90%*

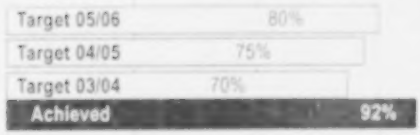
Under Section 17 of the *Public Guardian and Trustee Act*, PGT may investigate apparent abuse or neglect of vulnerable adults. Action plans apply to some degree to all investigations to ensure that critical factors such as jurisdiction and risk factors are considered when determining whether intrusive intervention is warranted. In 2003/04, there were 534 investigations, of which 525 (or 98%) were initiated with a formal action plan. This measure is being discontinued after 2004/05 as it is primarily procedural in nature.

Objective

(c) PGT will focus monitoring services of Private Committees by performing a risk assessment of all received accounting submissions and by giving priority to high risk client situations.

Improves quality of life for clients by maximizing financial resources available for their care

✓ **Target Met**



Performance Measure and Target

(i) Percentage of financial reviews of high risk client situations initiated within 60 days of receipt. *Target – 70%*

PGT is responsible for monitoring activities of Private Committees appointed by the Supreme Court under the *Patients Property Act*. A major component of this is related to reviewing and passing their accounts which provide information about the financial decisions they have made on behalf of adults who are not capable of managing their own affairs. PGT conducts a risk assessment of all accounts submitted to determine if they still have the correct risk assessment. All high risk client situations are reviewed on a priority basis. In 2003/04, 36 high risk situations were reviewed, of which 33 (or 92%) were reviewed within 60 days. PGT will reassess this target when interjurisdictional standards are established.

GOAL #3 — STATUTORY PROTECTIVE AND MONITORING SERVICES WILL BE DELIVERED IN A TIMELY AND FAIR MANNER

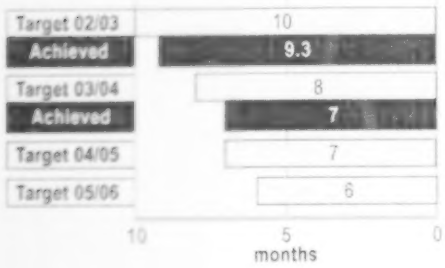
Services to Adults

Objective

(d) Private Committee reviews will be completed in a timely manner.

Improves quality of life for clients by maximizing financial resources available for their care

✓ Target Met



Performance Measure and Target

(i) Average age of Private Committee accounts that have been submitted for passing and are awaiting PGT review. *Target – 8 months*

Private Committees are responsible for over $700 million in assets belonging to incapable adults. PGT is moving to a more flexible structure for oversight of Private Committees. Reviewing their accounts in a timely manner is important so that losses related to misuse or misunderstanding can be prevented. At March 31, 2004, the average age of private committee accounts pending final review by PGT was 7 months, surpassing the 8 month target. It is expected that continued modest improvements in timeliness can be achieved for several more years.

GOAL #4 — PGT WILL CONTRIBUTE TO PUBLIC AWARENESS, POLICY ISSUES AND LAW REFORM INITIATIVES TO PROMOTE THE INTERESTS OF OUR CLIENTS

Child and Youth Services

Objective

(a) PGT will develop an understanding with aboriginal communities regarding the management of Guardian of Estate matters and the inter-relationship and responsibilities of each.

X Target Not Met

Performance Measure and Target

(i) By September 30, 2003, liaison established with at least one interim aboriginal child welfare authority to delineate mutual roles and responsibilities of PGT and the interim aboriginal child welfare authority on Guardian of Estate matters.

This target was not met. No interim aboriginal child welfare authorities had been established by September 30, 2003 and thus it was not possible to meet this measure. PGT is reviewing other strategies to develop enhanced relationships with First Nations.

Organization-Wide Services

Objective

(b) PGT will make relevant, useful and affordable recommendations to government for law reform affecting clients.

✓ Target Met

Consulting paper on replacing the *Patients Property Act* delivered

Performance Measure and Target

(i) A report delivered to the Attorney General by March 31, 2004 on whether, and if so, how to reform the law affecting the appointment, duties and supervision of long-term substitute decision-makers for mentally incapable adults.

A public paper entitled "Court and Statutory Guardianship, A Discussion Paper on Modernizing the Legal Framework" was submitted to the Attorney General in February and released for public comment in March. The report proposes reform of the law affecting substitute decision-making by court and statutory guardians. The consultation document was generally well received but resultant draft legislation did not proceed in the spring 2004 legislative session.

GOAL #4 — PGT WILL CONTRIBUTE TO PUBLIC AWARENESS, POLICY ISSUES AND LAW REFORM INITIATIVES TO PROMOTE THE INTERESTS OF OUR CLIENTS

Organization-Wide Services

Objective

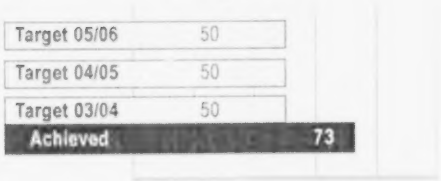
(c) PGT will promote an understanding of its role among stakeholders and the public.

Performance Measure and Target

(i) PGT role explained by PGT representatives at 50 stakeholder conferences/events and other public education forums in 2003/04.

Builds partnerships and increases awareness of PGT responsibilities and community needs

✓ Target Met



PGT representatives made public presentations at 73 meetings, conferences or other events during the 2003/04 fiscal year. Topics covered included subjects such as the PGT role in adult guardianship law reform, health care consent and estate administration.

GOAL #5 — PGT WILL IMPROVE ITS ABILITY TO DELIVER EFFECTIVE AND EFFICIENT SERVICE TO CLIENTS

Services to Adults

Objective

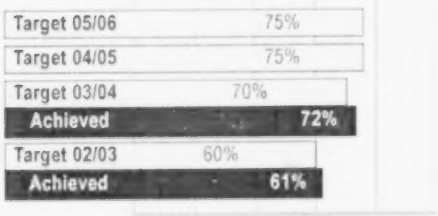
(a) PGT services will be equitable and accessible.

Performance Measure and Target

(i) Percentage of clients for whom PGT manages affairs who are served locally. *Target – 70%*

Improves well-being of clients by providing for increased personal contact with clients and caregivers

✓ Target Met



Local service is defined as being within a two hour driving distance. All clients were served from PGT offices in Vancouver until June 2003 when a Vancouver Island regional office opened in Victoria. By the end of 2003/04, out of 3,208 adult clients known to live in BC, 2,313 (or 72%) were served locally through the Vancouver Office or the Vancouver Island office. An Interior/North regional office is scheduled to open in Kelowna in 2004/05 and will increase the percentage of clients who are served locally. This target will increase to 75% in 2004/05 to reflect PGT commitment to local service.

Organization-Wide Services

Objective

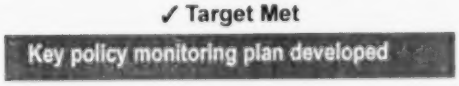
(b) Client services will be delivered in accordance with established standards and policies.

Performance Measure and Target

(i) By March 31, 2004, a multi-year plan developed to confirm that key policies affecting clients are observed.

Improves well-being of clients and facilitates relations with other partners by ensuring consistency

✓ Target Met



Delivering services according to established standards and policies is a major PGT goal. A multi-year plan that identified key policies together with current monitoring practices and proposed improvements has been drafted. The plan was approved by the Executive Committee on March 29, 2004 and will be implemented over the coming years.

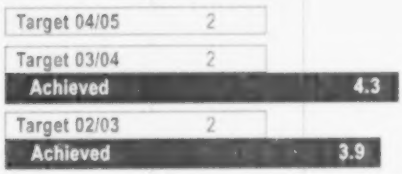
Organization-Wide Services

Objective

(a) PGT rewards, recognizes and values its employees and fosters an environment of continuous individual and organizational learning.

Improves well-being of clients and facilitates relations with other partners by ensuring consistency

✓ Target Met



Performance Measure and Target

(i) Average number of training days per staff per year. *Target – 2 days (or 14 hours)*

The number of training days per staff per year is another indicator contributing to quality client service. PGT staff work in a dynamic, complex and high volume environment. It is essential that they be provided with current and relevant training to assist them in delivering comprehensive and appropriate service to clients. In 2003/04, the training target was surpassed with the average training hours per employee being 28.3 hours, or more than 4 days. The higher levels reported reflect restructuring, training related to a higher number of new staff and an enhanced emphasis on consistency in service delivery.

Performance Measure and Target

(ii) Level of staff satisfaction with PGT Star Award Program. *Target – 50%*

Insufficient Data

A staff satisfaction survey distributed in February/March was returned by 28 PGT staff members. Of these, 26 (or 93%) responded that the Star Program is either successful or somewhat successful. While the responses did meet the target, PGT considers that the size of the sample was too small to be meaningful. This measure has been replaced in 2004/05 with a more meaningful measure related to staff perceptions of training.

E REVENUES AND PROGRAM COSTS

1. Introduction

One of the recommendations of the Core Services Review in 2002 was that PGT should work toward better alignment between its fees and the cost of services for which the fees are charged to clients. Related to this, was recognition that there are some services for which fees cannot be charged to clients, but which serve an important public policy interest and require government funding.

As part of the process of aligning fees and costs, PGT has revised its cost allocation model to provide a more accurate matching of fee charges and operating costs of each program area. In the financial information that follows, revenues and expenses associated with each of the three major program areas – Services to Adults, Estate and Personal Trust Services and Child and Youth Services – are broken out with some revenues and expenses directly assigned and some proportionally allocated.

Related to the ongoing modifications to this cost allocation model, PGT services are categorized into two groups: Estate and Trust Services and Public Services.

As the model develops more fully over the next several years and as improvements are made to PGT information technology systems, PGT will be better positioned to allocate each source of revenue to the costs of delivering each service.

2. Revenue Sources and Variances

(a) Revenue Sources

Revenue is comprised of commissions, fees and recoveries charged to PGT estate and trust clients for services rendered, monitoring fees charged to other clients and funding received from the Province of British Columbia.

Commissions and fees are charged in accordance with the *Public Guardian and Trustee Fees Regulation*.

(b) Revenue Variances (unaudited)

Brackets in variance column indicate actual revenues in excess of budget.

($ in thousands)	Budget	Actual	Variance	Note
Revenues				
Self-generated funding				
Commissions	$8,054	$8,392	$(338)	1
Asset management fees	2,317	2,418	(101)	
Estate Liaison administration fees	384	468	(84)	
Estate and Personal Trust Services heir tracing fees	50	122	(72)	2
Fees including private committee, infant settlement, and applications to court	1,470	1,163	307	3
Cost recoveries	205	199	6	
Voted funding				
Funding from the Province of British Columbia	6,497	6,497	-	
Total Revenues	**$18,977**	**$19,259**	**$(282)**	

(c) Explanatory Notes on Revenue Variances

1. A positive variance in commission revenue resulted from additional commissions being charged on the clients' managed investment accounts and on their balanced income and growth funds. This was offset partially by revenue generated from the new minimum capital commission being less than budgeted because of timing differences and a decline in the number of new estates being administered by PGT.
2. The positive variance in heir tracing fees resulted from the fees being implemented sooner than planned.
3. This negative variance resulted from a decline in the number of infant settlement reviews and a decline in the number of account reviews in private committee services.

3. Expenses and Variances

(a) Expense Variances (unaudited)

Brackets in variance column indicate actual expenses in excess of budget.

($ in thousands)	Budget	Actual	Variance	Note
Expenses				
Salaries and benefits	$13,317	$13,120	$197	1
Professional contracts	1,871	1,773	98	
Building occupancy	1,437	1,500	(63)	
Computer related	725	862	(137)	2
Other	1,204	1,113	91	
Contributions to communities	100	98	2	
Expense (recoveries)	(149)	(222)	73	
Total Expenses	**$18,505**	**$18,244**	**$261**	

(b) Explanatory Notes on Expense Variances

1. The PGT budgets salaries and benefits based on the assumption of 100% staffing. In past years, salary savings arising from vacancies have averaged approximately 3.5%. The rate of 1.5% for fiscal 2004 is below this average.
2. During the fiscal year a greater than expected number of maintenance calls and system enhancements were required to maintain PGT's computer systems.

4. Allocation of Revenues and Expenses by Program – Budget (unaudited)

For the Year Ended March 31, 2004

	Estate and Trust Services				*Public Services*			
	Services to Adults	Estate and Personal Trust Services	Child and Youth Services	**Subtotal**	Services to Adults	Child and Youth Services	**Subtotal**	**Total**
Revenues								
Self-generated funding								
Commissions	$4,619,218	$1,800,576	$1,595,353	**$8,015,147**	$ -	$39,000	**$39,000**	**$8,054,147**
Asset management fees	1,140,233	469,804	661,192	**2,271,229**	-	46,000	**46,000**	**2,317,229**
Estate liaison administration fees	384,000	-	-	**384,000**	-	-	-	**384,000**
Estate and personal trust services heir tracing fees	-	50,000	-	**50,000**	-	-	-	**50,000**
Private committee review fees	-	-	-	-	445,000	-	**445,000**	**445,000**
Infant settlement review fees	-	-	-	-	-	725,000	**725,000**	**725,000**
Applications to court	60,000	-	-	**60,000**	-	240,000	**240,000**	**300,000**
Cost recoveries	100,450	96,350	8,200	**205,000**	-	-	-	**205,000**
	6,303,901	2,416,730	2,264,745	**10,985,376**	445,000	1,050,000	**1,495,000**	**12,480,376**
Funding from other sources								
Voted funding								**6,497,000**
Total Revenues	6,303,901	2,416,730	2,264,745	**10,985,376**	445,000	1,050,000	**1,495,000**	**18,977,376**
Expenses								
Salaries and benefits	5,942,071	2,536,060	977,416	**9,455,547**	2,122,916	1,738,484	**3,861,400**	**13,316,947**
Professional contracts	717,910	107,928	104,752	**930,590**	606,506	334,085	**940,591**	**1,871,181**
Building occupancy	608,347	274,017	143,162	**1,025,526**	233,433	178,017	**411,450**	**1,436,976**
Computer related	358,528	103,107	137,387	**599,022**	48,193	77,818	**126,011**	**725,033**
Other	535,383	176,482	168,274	**880,139**	203,111	120,300	**323,411**	**1,203,550**
Contributions to communities	-	-	-	-	100,000	-	**100,000**	**100,000**
Expenses (recoveries)	(152,888)	53,532	11,543	**(87,813)**	(4,141)	(56,686)	**(60,827)**	**(148,640)**
Total Expenses	8,009,351	3,251,126	1,542,534	**12,803,011**	3,310,018	2,392,018	**5,702,036**	**18,505,047**
	$(1,705,450)	$(834,396)	$722,211	**$(1,817,635)**	$(2,865,018)	$(1,342,018)	**$(4,207,036)**	
Excess of Revenues over Expenses								**$472,329**

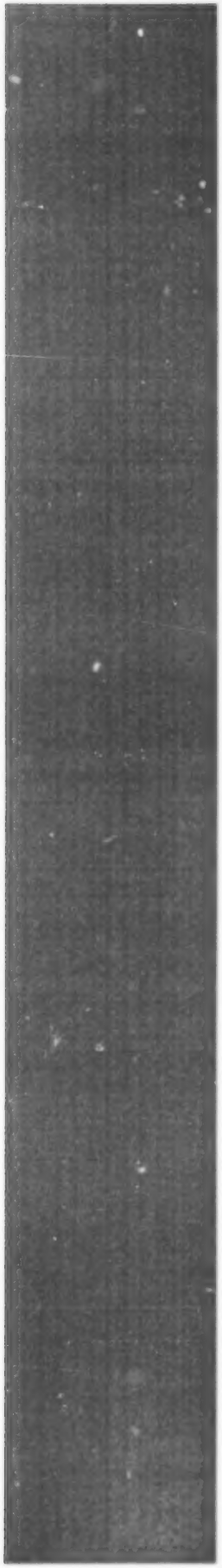
5. Allocation of Revenues and Expenses by Program – Actual (unaudited)

For the Year Ended March 31, 2004

	Estate and Trust Services				*Public Services*			
	Services to Adults	Estate and Personal Trust Services	Child and Youth Services	Subtotal	Services to Adults	Child and Youth Services	Subtotal	Total
Revenues								
Self-generated funding								
Commissions	$5,054,724	$1,375,807	$1,922,115	**$8,352,646**	$ -	$39,000	**$39,000**	**$8,391,646**
Asset management fees	1,194,150	440,811	737,319	**2,372,280**	-	46,000	**46,000**	**2,418,280**
Estate liaison administration fees	467,673	-	-	**467,673**	-	-	**-**	**467,673**
Estate and personal trust services heir tracing fees	-	122,358	-	**122,358**	-	-	**-**	**122,358**
Private committee review fees	-	-	-	**-**	365,626	-	**365,626**	**365,626**
Infant settlement review fees	-	-	-	**-**	-	509,095	**509,095**	**509,095**
Applications to court	60,000	-	-	**60,000**	-	228,222	**228,222**	**288,222**
Cost recoveries	34,252	150,425	10,615	**195,292**	3,775	-	**3,775**	**199,067**
	6,810,799	2,089,401	2,670,049	**11,570,249**	369,401	822,317	**1,191,718**	**12,761,967**
Funding from other sources								
Voted funding								**6,497,000**
Total Revenues	6,810,799	2,089,401	2,670,049	**11,570,249**	369,401	822,317	**1,191,718**	**19,258,967**
Expenses								
Salaries and benefits	5,940,331	2,447,058	1,048,128	**9,435,517**	2,034,510	1,650,187	**3,684,697**	**13,120,214**
Professional contracts	733,728	105,950	105,175	**944,853**	480,818	347,694	**828,512**	**1,773,365**
Building occupancy	632,736	279,595	157,404	**1,069,735**	241,357	188,512	**429,869**	**1,499,604**
Computer related	402,251	108,974	204,174	**715,399**	41,255	105,160	**146,415**	**861,814**
Other	520,009	150,591	170,509	**841,109**	154,273	118,062	**272,335**	**1,113,444**
Contributions to communities	-	-	-	**-**	97,500	-	**97,500**	**97,500**
Expenses (recoveries)	(255,553)	62,569	10,601	**(182,383)**	2,190	(41,818)	**(39,628)**	**(222,011)**
Total Expenses	7,973,502	3,154,737	1,695,991	**12,824,230**	3,051,903	2,367,797	**5,419,700**	**18,243,930**
	$(1,162,703)	$(1,065,336)	$974,058	**$(1,253,981)**	$(2,682,502)	$(1,545,480)	**$(4,227,982)**	
Excess of Revenues over Expenses								**$1,015,037**

FINANCIAL STATEMENTS

MARCH 31, 2004



PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
700 - 808 West Hastings Street, Vancouver, BC Canada V6C 3L3 • Phone: (604) 660-4444 • Fax: (604) 660-0374
www.trustee.bc.ca

FINANCIAL STATEMENTS

March 31, 2004

Management's Statement of Responsibilities for the Financial Statements of the Public Guardian and Trustee of British Columbia

The accompanying financial statements of the Public Guardian and Trustee Operating Account are the responsibility of management. These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgements. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects. When alternative accounting policies exist, management has chosen those it deems most appropriate in the circumstances.

Systems of internal accounting and administrative controls are maintained to provide reasonable assurance that the financial statements are reliable and accurate and that transactions are properly authorized, recorded and executed in accordance with prescribed regulations, and that the corporation's and clients' assets are appropriately accounted for and adequately safeguarded.

The Auditor General of British Columbia provides an independent opinion on the financial statements prepared by the Public Guardian and Trustee of British Columbia. The duties of the Auditor General in that respect are contained in Section 26 of the *Public Guardian and Trustee Act*.

Jay Chalke
Public Guardian and Trustee

June 25, 2004

Report of the Auditor General of British Columbia

To the Public Guardian and Trustee of British Columbia,

To the Attorney General, Province of British Columbia, and

To the Members of the Legislative Assembly of British Columbia:

I have audited the balance sheet of the *Public Guardian and Trustee of British Columbia* Operating Account as at March 31, 2004 and the statements of operations and cash flows for the year then ended. These financial statements are the responsibility of the Public Guardian and Trustee's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the *Public Guardian and Trustee of British Columbia* Operating Account as at March 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Wayne Strelioff

Victoria, British Columbia
June 25, 2004

Wayne Strelioff, FCA
Auditor General

Public Guardian and Trustee of British Columbia

Operating Account

Balance Sheet

As at March 31, 2004

($ in thousands)

	2004	2003 (Restated – note 9)
Assets		
Due from the Province of British Columbia (note 3)	$12,561	$11,809
Accounts receivable (note 6 (d))	807	650
Current assets	13,368	12,459
Capital assets (notes 2 (b) and 4)	1,431	982
	$14,799	$13,441
Liabilities		
Accounts payable and accrued liabilities	$1,635	$1,217
Accrued employee leave liability (note 2 (e))	534	609
	2,169	1,826
Operating Account Balance	12,630	11,615
	$14,799	$13,441

The accompanying notes are an integral part of these financial statements.

Jay Chalke

Public Guardian and Trustee

June 25, 2004

Public Guardian and Trustee of British Columbia

Operating Account

Statement of Operations

For the Year Ended March 31, 2004

($ in thousands)

	2004	2003 (Restated – note 9)
Revenues		
Operating revenues (note 2 (c))	$12,762	$11,536
Funding from the Province of British Columbia (note 6 (a))	6,497	8,434
	19,259	19,970
Expenses		
Salaries and benefits	12,993	12,490
Building occupancy (note 6 (b))	1,500	1,402
Other operating and administrative costs	1,103	1,029
Computer systems and support	623	425
Client expenditures (note 2 (d))	534	528
Professional services	486	482
Legal services	478	743
Amortization	430	315
Contributions to communities (note 5)	97	517
	18,244	17,931
Excess of Revenues Over Expenses	1,015	2,039
Operating Account Balance, Beginning of Year		
As previously stated	11,655	9,642
Prior period adjustments (note 9)	(40)	(66)
As restated	11,615	9,576
Operating Account Balance, End of Year	$12,630	$11,615

The accompanying notes are an integral part of these financial statements.

Public Guardian and Trustee of British Columbia

Operating Account

Statement of Cash Flows

For the Year Ended March 31, 2004

($ in thousands)

	2004	2003 (Restated – note 9)
Cash Flows from Operating Activities		
Cash Generated From		
Operating revenues	$12,881	$11,433
Funding from the Province of British Columbia	6,497	8,434
	19,378	19,867
Cash Used For		
Salaries and benefits	(12,939)	(12,190)
Operating expenses	(4,808)	(4,856)
	(17,747)	(17,046)
	1,631	2,821
Cash Used For Investing Activities		
Purchase of capital assets	(879)	(929)
Increase in Cash	752	1,892
Cash, Beginning of Year	11,809	9,917
Cash, End of Year	$12,561	$11,809
Represented By		
Due from the Province of British Columbia (note 3)	$12,561	$11,809

The accompanying notes are an integral part of these financial statements.

Public Guardian and Trustee of British Columbia

Operating Account

Notes to Financial Statements

For the Year Ended March 31, 2004

($ in thousands)

1. Reporting Entity

The Public Guardian and Trustee Operating Account ("Operating Account") operates under the authority of the *Public Guardian and Trustee Act*. The Operating Account is not liable for taxation, except insofar as the government is liable. The Operating Account was established as a Special Account in the general fund of the consolidated revenue fund of the Province of British Columbia.

Spending from revenue in excess of the budget approved by the Province of British Columbia or from the Operating Account Balance requires Treasury Board approval.

The Operating Account reports the revenues earned from the services provided to clients of the Public Guardian and Trustee and the operating and capital expenditures relating to the provision of these services. Clients are adults who are not capable of managing their own affairs, deceased persons' estates which have no other person willing and able to act for them, estates of missing persons, and children in receipt of settlement funds, insurance policy proceeds or money from estates.

Separate financial statements have been prepared as of March 31, 2004 for client trust accounts which include $584,024 of net assets held in trust.

2. Significant Accounting Policies

(a) Basis of Accounting

Management has prepared these financial statements in accordance with Canadian generally accepted accounting principles.

(b) Capital Assets

Capital assets are recorded at cost less accumulated amortization and amortized on a straight-line basis over their estimated useful lives. Personal computer hardware and software are amortized over three years. All remaining assets are amortized over five years. No salvage value is assumed.

(c) Revenue Recognition

Commissions and fees are paid by trust clients in accordance with the *Public Guardian and Trustee Fees Regulation* as provided for under the *Public Guardian and Trustee Act*. Commissions and fees are recognized in the period during which the service is provided or at the point in time directed by regulation, court order, co-trustees or beneficiaries.

(d) Client Expenditures

Client expenditures represent amounts paid for clients' property management, advances to clients and other miscellaneous expenditures made on behalf of clients where the clients do not have the funds to pay or where an administrative decision has been made to pay an amount on behalf of clients. Legal expenditures paid on behalf of clients are reported under legal services.

(e) Accrued Employee Leave Liability

Accrued employee leave liability represents vacation and other leave entitlements due to employees under existing employment agreements. The change in the accrued liability is funded by or refunded to the BC Public Service Agency and is reflected in the financial statements as an increase or decrease in salaries and benefits.

(f) Employee Benefit Plans

The Public Guardian and Trustee has a defined benefit plan and a defined retirement plan for substantially all of its employees. In addition, the Public Guardian and Trustee has defined health care plans for substantially all employees and retirees.

The Public Guardian and Trustee and its employees contribute to the Public Service Pension Plan in accordance with the *Public Sector Pension Plans Act*. The plan is a joint trustee plan with a board of trustees, representing plan members and employers, sharing responsibility for overseeing management of the plan. The pension plan is a multi-employer contributory defined benefit pension plan.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent actuarial valuation, as of March 31, 2002, indicated that the plan was in a surplus position. The actuary does not attribute portions of the surplus to individual employers.

Employees are also entitled to specific health care and termination benefits as provided for under collective agreements and terms of employment.

Defined contribution plan accounting is applied to these benefit plans as the Public Guardian and Trustee has insufficient information to apply defined benefit plan accounting. As such, the cost of employee future benefits for these plans is recognized as an expense in the year contributions are paid.

(g) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions in determining reported amounts. Actual results could differ from these estimates.

3. Due from the Province of British Columbia

The Public Guardian and Trustee does not maintain a separate bank account and uses the Province of British Columbia's financial and banking systems to process and record its transactions. The amount due from the Province of British Columbia represents the accumulated net financial transactions of the Operating Account.

4. Capital Assets

	2004			2003
	Cost	Less: Accumulated amortization	Net book value	Net book value
Furniture and equipment	$546	$497	$49	$53
Personal computer software	513	385	128	150
Personal computer hardware	1,251	942	309	494
Mini computer software	823	497	326	113
Mini computer hardware	291	128	163	172
Tenant improvements	795	795	-	-
Capital assets in use	4,219	3,244	975	982
Mini computer software under development	456	-	456	-
Total capital assets	$4,675	$3,244	$1,431	$982

The Public Guardian and Trustee is currently upgrading and enhancing its client trust system. Amortization will be taken when individual components of the project are completed and in use.

5. Contributions to Communities

In prior years, contributions were made to communities for projects that address abuse and neglect related to adult guardianship. The largest contributions were made to communities to facilitate the establishment of Community Response Networks in accordance with Section 61 of the *Adult Guardianship Act*. The purpose of the networks is to develop a coordinated community response to issues of abuse and neglect. In the current year, the contributions were made to the BC Foundation to Support Community Response to Adult Abuse and Neglect. This will be the final year of contributions.

6. Related Party Transactions

The Public Guardian and Trustee is a corporation sole. All transactions with the Province of British Columbia ministries, agencies and Crown corporations occurred in the normal course of operations and are valued at exchange amount, which is representative of fair value unless otherwise disclosed in these notes.

(a) A transfer from a sub-vote of the Ministry of Attorney General has been provided for adult guardianship legislation and other expenditures of the Public Guardian and Trustee.

(b) The Public Guardian and Trustee's Vancouver office, warehouse facility and Vancouver Island regional office are provided through the British Columbia Buildings Corporation, an independently managed Crown corporation. Total building occupancy payments for 2004 were $1,500 (2003: $1,402). These building occupancy arrangements expire in 2006, 2007 and 2011 respectively and have a six-month termination notice without penalty.

(c) Certain financial and administrative services are provided by the Ministry of Attorney General. The costs of these services are not readily quantifiable, not charged to the Operating Account and are therefore not included in these financial statements.

(d) Accounts receivable includes amounts due from Estates and Trusts Administered by the Public Guardian and Trustee of $667 (2003: $351).

7. Contingent Liabilities

From time to time, the Public Guardian and Trustee is a defendant in legal actions in carrying out his duties. Under Section 21 of the *Public Guardian and Trustee Act*, monies required to discharge any liability or claim against the Public Guardian and Trustee must be paid out of the consolidated revenue fund of the Province of British Columbia.

8. Comparability of Reported Amounts

(a) The Public Accounts are the financial statements of the Province of British Columbia and are prepared in accordance with Canadian generally accepted accounting principles for senior governments. The financial statements of the Operating Account are prepared in accordance with Canadian generally accepted accounting principles. This means that there will be differences in amounts reported in the Public Accounts when compared to the Public Guardian and Trustee statements due to the different reporting standards. In addition, accruals and adjustments not material to the Public Accounts but material to the Public Guardian and Trustee have been included in these statements.

(b) The financial statements for both the Estates and Trusts Administered by the Public Guardian and Trustee and the Operating Account are prepared in accordance with Canadian generally accepted accounting principles. Separate accounting systems and processes are utilized by each of these reporting entities. Although each reporting entity has similar reporting standards, amounts paid or payable between the entities vary due to timing and collectibility differences.

9. Prior Period Adjustments

The comparative figures have been restated to reflect the retroactive application of the adjustments listed below. The cumulative impact of the changes was to reduce the operating account balance as of April 1, 2002 by $66; to increase operating revenues by $48, increase other operating and administrative costs by $22 and increase excess of revenue over expenses by $26 for the year ended March 31, 2003; and to reduce the operating account balance as at March 31, 2003 by $40.

(a) Commissions

As a result of a change in the *Public Guardian and Trustee Fees Regulation* effective October 2001, the Public Guardian and Trustee was to take a commission on the gross value of the securities at the commencement of administration and on their growth in value. Such commission was not previously taken on certain securities. Management has estimated total commission revenue to be $584 (2004: $193, 2003: $227, prior years: $164). As at March 31, 2004, $390 was outstanding and was included in accounts receivable.

(b) Interest on Inactive Accounts

During the year ended March 31, 2004, management identified 9 clients that are owed interest for periods of inactivity. An accrual of $275 has been made to reflect this liability (2004: $23, 2003: $22, prior years: $230). This expense has been included in other operating and administrative costs.

(c) Timing of Revenue Recognition

During the year ended March 31, 2004, management determined that certain commission revenue recognized in the year ended March 31, 2003 should have been deferred to 2004. An adjustment was made to decrease commission revenue in 2003 by $179.

10. Comparative Figures

Certain 2003 comparative figures have been restated to conform with the current year's presentation.

PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA
700 - 808 West Hastings Street, Vancouver, BC Canada V6C 3L3 • Phone: (604) 660-4444 • Fax: (604) 660-0374
www.trustee.bc.ca

FINANCIAL STATEMENTS

March 31, 2004

Management's Statement of Responsibilities for the Financial Statements of the Public Guardian and Trustee of British Columbia

The accompanying financial statements of the Estates and Trusts Administered by the Public Guardian and Trustee are the responsibility of management. These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they include certain amounts based on estimates and judgements. Management has determined such amounts on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects. When alternative accounting policies exist, management has chosen those it deems most appropriate in the circumstances.

Systems of internal accounting and administrative controls are maintained to provide reasonable assurance that the financial statements are reliable and accurate and that clients' assets are appropriately accounted for and adequately safeguarded.

The Auditor General of British Columbia provides an independent opinion on the financial statements prepared by the Public Guardian and Trustee of British Columbia. The duties of the Auditor General in that respect are contained in Section 26 of the *Public Guardian and Trustee Act*.

Jay Chalke
Public Guardian and Trustee

June 25, 2004

Report of the Auditor General of British Columbia

To the Public Guardian and Trustee of British Columbia,

To the Attorney General, Province of British Columbia, and

To the Members of the Legislative Assembly of British Columbia:

I have audited the balance sheet for estates and trusts administered by the *Public Guardian and Trustee of British Columbia* as at March 31, 2004 and the statement of changes to assets for the year then ended. These financial statements are the responsibility of the Public Guardian and Trustee's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the financial position for estates and trusts administered by the *Public Guardian and Trustee of British Columbia* as at March 31, 2004 and the changes to assets for the year then ended in accordance with Canadian generally accepted accounting principles.

Wayne Strelioff

Wayne Strelioff, FCA
Auditor General

Victoria, British Columbia
June 25, 2004

Public Guardian and Trustee of British Columbia

Estates and Trusts Administered

Balance Sheet

As at March 31, 2004

($ in thousands)

	2004	2003
Assets		
Premium money market fund (note 3)	$370,577	$358,168
Balanced income fund (note 4)	25,394	29,995
Balanced growth fund (note 5)	42,276	35,506
Other investments and securities (note 6)	73,476	76,309
Other financial assets (note 7)	5,432	8,750
Real property (note 8)	75,652	78,251
Other assets (note 2 (b))	1	1
	$592,808	$586,980
Liabilities		
Accounts payable	$2,894	$2,764
Mortgages and loans payable	4,992	4,336
Payable to the Public Guardian and Trustee Operating Account (note 13)	898	621
	8,784	7,721
Net Assets Held in Trust	584,024	579,259
	$592,808	$586,980

The accompanying notes are an integral part of these financial statements.

Jay Chalke

Public Guardian and Trustee

June 25, 2004

Public Guardian and Trustee of British Columbia
Estates and Trusts Administered
Statement of Changes to Assets
For the Year Ended March 31, 2004
($ in thousands)

	2004							2003
	Premium money market fund	Balanced income fund	Balanced growth fund	Other investments and securities	Other financial assets	Real property	Totals	Totals
Opening Balances, at Fair Value	$358,168	$29,995	$35,506	$76,309	$8,750	$78,251	$586,979	$591,754
Sources of Assets								
Pensions, benefits and settlements	75,668	-	-	-	-	-	75,668	75,865
Assets acquired upon appointment	-	-	-	22,868	17,952	30,739	71,559	78,508
Investment income	13,916	535	1,586	1,998	-	-	18,035	17,275
	89,584	535	1,586	24,866	17,952	30,739	165,262	171,648
Disposition of Assets								
Cash distributions to clients and beneficiaries	(78,994)	-	-	-	-	-	(78,994)	(69,260)
Assets released to clients, beneficiaries and heirs	-	-	-	(24,237)	(3,164)	(14,654)	(42,055)	(36,427)
Payments for client care and maintenance (note 9)	(38,719)	-	-	-	-	-	(38,719)	(38,373)
Commissions and fees paid to the Public Guardian and Trustee Operating Account (note 10)	(12,076)	(367)	(467)	-	-	-	(12,910)	(11,376)
Professional services (note 11)	(6,621)	(78)	(75)	(122)	-	-	(6,896)	(7,112)
Assets purchased for clients	(5,498)	-	-	-	-	-	(5,498)	(5,893)
Taxes paid on behalf of clients	(3,407)	-	-	-	-	-	(3,407)	(4,040)
Unclaimed assets transferred to the British Columbia Unclaimed Property Society (note 12)	(1,978)	-	-	-	-	-	(1,978)	(1,677)
	(147,293)	(445)	(542)	(24,359)	(3,164)	(14,654)	(190,457)	(174,158)
Transfer and Reinvestment of Assets								
Transfers between investment funds	11,495	(9,763)	(1,003)	(729)	-	-	-	-
Proceeds from sale of assets	53,985	-	-	-	-	-	53,985	51,993
Recorded value of assets sold	-	-	-	(13,569)	(18,106)	(24,518)	(56,193)	(49,276)
	65,480	(9,763)	(1,003)	(14,298)	(18,106)	(24,518)	(2,208)	2,717
Adjustments to Fair Value (note 2 (d))	4,638	5,072	6,729	10,958	-	5,834	33,231	(4,982)
Closing Balances, at Fair Value	$370,577	$25,394	$42,276	$73,476	$5,432	$75,652	592,807	586,979
Add: Other Assets							1	1
Total Assets Held in Trust							$592,808	$586,980

The accompanying notes are an integral part of these financial statements.

Public Guardian and Trustee of British Columbia

Estates and Trusts Administered

Notes to Financial Statements

For the Year Ended March 31, 2004

($ in thousands)

1. Reporting Entity

The Public Guardian and Trustee operates under the *Public Guardian and Trustee Act* and other provincial statutes to uphold the legal rights and safeguard the financial interests of adults who are not capable of managing their own affairs, deceased persons' estates which have no other person willing and able to act for them, estates of missing persons, and children in receipt of settlement funds, insurance policy proceeds or money from estates.

These statements reflect the financial position and activity for the estates and trusts administered by the Public Guardian and Trustee. Separate financial statements have been prepared for the Public Guardian and Trustee Operating Account which report the revenues, expenses and capital expenditures of the Public Guardian and Trustee.

2. Significant Accounting Policies

(a) Basis of Accounting

Management has prepared these financial statements in accordance with Canadian generally accepted accounting principles.

(b) Asset Valuations

Assets, excluding other financial assets and other assets, are valued at fair value at year end.

Fair value is defined as "the amount of consideration that would be agreed upon in an arm's length transaction between knowledgeable, willing parties who are under no compulsion to act".

The fair value for premium money market fund, balanced income fund, balanced growth fund and other investments and securities is determined from information obtained from investment service providers.

The fair value for real property is based on the most recent British Columbia Assessment Authority property assessment. Where this value is not available or management believes that it does not reflect fair value, it may be determined from professional appraisals.

The value for other financial assets is determined using the fair value at the date of appointment adjusted for subsequent transactions because there is no practical and cost effective way to update to fair value at year end.

Other assets are valued at a nominal value of $1 because the fair value for these assets is not readily determinable. Other assets include jewelry, collectibles, vehicles and effects.

(c) Use of Estimates

The preparation of financial statements requires management to make estimates and assumptions in determining reported amounts. Management determines the value of assets from information obtained from external sources it believes to be reliable. The more significant uncertainties occur in determining the value of other financial assets.

(d) Adjustments to Fair Value

The adjustments to fair value represent unrealized gains and losses on assets at year end.

(e) Management of Funds and Investments

As a fiduciary, the Public Guardian and Trustee is responsible for managing the assets owned by each estate and trust under his authority. The Public Guardian and Trustee must exercise the care, skill, diligence and judgement of a prudent investor for his clients.

Under Section 12 of the *Public Guardian and Trustee Act*, the Public Guardian and Trustee is permitted to create common funds within the trust fund account. The Public Guardian and Trustee has established three common funds called the premium money market fund, the balanced income fund and the balanced growth fund. The premium money market fund holds short and medium term fixed income investments and is used for day to day receipts and disbursements of all clients. The balanced income fund and the balanced growth fund hold investments which are appropriate for clients with longer term investment horizons.

Under Section 13 (1) of the *Public Guardian and Trustee Act*, the Public Guardian and Trustee is permitted to make separate investments for clients if the money is subject to an express trust or direction for investment or it is, for any other reason, in the best interests of the client to do so. Other investments and securities include separate investment portfolios and registered plans which are established or maintained for clients according to their investment profile.

The three common funds are managed by BC Investment Management Corporation, an independently managed Crown corporation. Other investments are managed by private investment management firms.

3. Premium Money Market Fund

	2004	2003
Cash and short term investments	$240,936	$231,513
Bond investments	129,641	126,655
	$370,577	$358,168

Earnings on the premium money market fund are paid as interest each month to client trust fund accounts based on their closing daily balances. The annual effective yield for the year ended March 31, 2004 was 3.9% (2003: 4.0%).

4. Balanced Income Fund

	2004	2003
Cash, short term investments and receivables (overdraft)	$(182)	$1,518
Canadian bond and mortgage investments	1,619	13,248
Canadian equities	-	8,132
Pooled funds	23,957	7,097
	$25,394	$29,995

The balanced income fund is a unitized pool of investments; units in this fund are valued monthly. The rate of return for the year ended March 31, 2004 was 20.5% (2003: -7.5%).

5. Balanced Growth Fund

	2004	2003
Cash, short term investments and overdraft	$(1,125)	$(2,736)
Pooled funds	43,401	38,242
	$42,276	$35,506

The balanced growth fund is a unitized pool of investments; units in this fund are valued monthly. The rate of return for the year ended March 31, 2004 was 23.7% (2003: -11.6%).

6. Other Investments and Securities

	2004	2003
Investment portfolios	$40,289	$40,320
Registered plans	10,226	10,590
Other investments and securities	22,961	25,399
	$73,476	$76,309

Due to these numerous and individual client investments, it is impractical to reflect the aggregate rate of return on these investments.

7. Other Financial Assets

Other financial assets include funds in numerous and varied external accounts and amounts receivable.

8. Real Property

Real property includes land, buildings and manufactured homes. Some properties are located outside of British Columbia and in foreign countries.

9. Payments for Client Care and Maintenance

Client care and maintenance costs are paid for goods and services purchased for clients and for personal living expenses, including payments to care facilities.

10. Commissions and Fees Paid to the Public Guardian and Trustee Operating Account

Commissions and fees are paid by clients for services provided by the Public Guardian and Trustee in accordance with the *Public Guardian and Trustee Fees Regulation* as provided for under the *Public Guardian and Trustee Act*.

11. Professional Services

Professional services are payments by clients for services such as accounting, legal, investment management, custodial, funeral and property management.

12. Unclaimed Assets Transferred to the British Columbia Unclaimed Property Society

Unclaimed assets are transferred quarterly to the British Columbia Unclaimed Property Society when they are deemed inactive by the Public Guardian and Trustee under Section 27.1 of the *Public Guardian and Trustee Act*.

13. Comparability with the Public Guardian and Trustee Operating Account

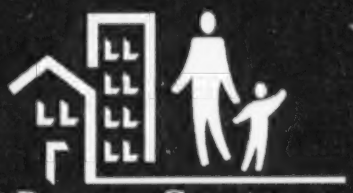
The financial statements for both the Estates and Trusts Administered by the Public Guardian and Trustee and the Public Guardian and Trustee Operating Account are prepared in accordance with Canadian generally accepted accounting principles. Separate accounting systems and processes are utilized by each of these reporting entities. Although each reporting entity has similar reporting standards, amounts paid or payable between the entities vary due to timing and collectibility differences.

SUZANNE NOBLE 1957 - 2004

On January 7, 2004 the Public Guardian and Trustee of British Columbia lost a valuable employee after Suzanne Noble's courageous three year battle with cancer.

In 1988 Suzanne came to the office as a summer student, while completing her law degree. Afterwards, she was hired as an Estate Administration Officer in Estate and Personal Trust Services (formerly Estate Administration). For the past seven years Suzanne was an Estate Officer for the Estate Liaison Department and was a key member in creating the department and its current operational structure. She was always willing to assist her colleagues and provide information to those with whom she would come in contact, such as relatives of our deceased clients, lawyers, executors, and service providers. She had a strong work ethic and was determined to continue working during her treatment.

Suzanne was a kind and patient teacher and a wonderful mentor, not to mention a loyal friend to many in the office. We will continue to miss her.



Public Guardian and Trustee of British Columbia

Individualized Service
Self-Determination
Participation
Accessibility
Innovation
Openness
Empathy
Fairness
Honesty
Support
Respect
Quality
Equity
Trust

Vancouver Office
Suite 700 – 808 West Hastings Street, Vancouver, British Columbia V6C 3L3
Telephone: (604) 660-4444 Fax: (604) 660-0374

Vancouver Island Regional Office
4th Floor – 1019 Wharf Street, P.O. Box 9251, Victoria, British Columbia V8W 9J2
Telephone: (250) 356-8160 Fax: (250) 356-7442

Interior-North Regional Office
1345 St. Paul Street, Kelowna, British Columbia V1Y 2E2
Telephone: (250) 712-7576 Fax: (250) 712-7578

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